

STATE AGENCIES

Louisiana Department of Health (LDH) ([Report Link](#))

- For the fifth consecutive year, LDH did not have adequate controls over financial reporting to ensure financial reports were accurate. As a result, LDH submitted an inaccurate Annual Fiscal Report for LDH Medical Vendor Payments for the fiscal year ended June 30, 2025, to the Division of Administration, Office of Statewide Reporting and Accounting Policy. **(Repeat)** (*Amount: Annual Fiscal Report -adjustments ranging from \$30.1 million to \$111.5 million*) (p.2)
- For the sixth consecutive year, LDH lacked adequate internal controls over eligibility determinations in the Louisiana Grants to States for Medicaid (Medicaid) and Children's Health Insurance Program (CHIP) programs for the state fiscal year ending June 30, 2025. **(Repeat)** (*Amount: \$423,408*) (p.4)
- LDH exceeded the federally-allocated 2020 Disproportionate Share Hospital (DSH) funding limit by \$3.2 million, resulting in federal questioned costs of \$2.1 million. This is the second consecutive year that LDH exceeded a federally-allocated DSH funding limit. **(Repeat)** (*Amount: \$2,114,237*) (p.6)
- For the seventh consecutive year, LDH, the managed care organizations, and Magellan Health Services did not have adequate controls in place to ensure that behavioral health services in the Medicaid and CHIP programs were properly billed, and that improper encounters were denied. **(Repeat)** (*Amount: \$15.8 million*) (p.7)
- LDH, Office of Behavioral Health (OBH) exceeded certain earmarking requirements for the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) program. Two of the four SAPT grants that ended during fiscal year 2025 exceeded the 5% maximum amount allowed to be expended related to intervention services for the HIV disease, resulting in federal questioned costs of \$341,408. (*Amount: \$341,408*) (p.9)
- LDH, OBH did not comply with Federal Funding Accountability and Transparency Act reporting requirements for the SAPT program. As of June 30, 2025, OBH had not entered subaward information into the federal system for 10 subawards of \$30,000 or more totaling \$23.5 million. (*Amount: \$23.5 million*) (p.9)