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Executive Summary & Operational Context for Board Chairman William "Bill" Dawson.

**Transition & Governance:** These findings cover the period ending August 31, 2025, reflecting legacy operational practices. As new administration, full responsibility is accepted to correct every deficiency with total transparency.

**Financial Integrity:** An independent CPA firm was engaged to overhaul month-end procedures and rebuild financial reporting controls.

**Legal Compliance:** Policies have been overhauled to align strictly with Louisiana Constitutional limits and state procurement statutes.

Detailed Responses to the 11 Audit Findings:

#### Finding 2025-001: Internal Control over Financial Reporting

**What Happened:** Accounting entries for assets, depreciation, and allowances required adjustments at year-end, and certain suspense accounts lacked subledgers.

**Our Response:** An outside CPA firm was hired to establish a standardized Month-End Closing Checklist and reconcile all balance sheet accounts monthly.

**Public Takeaway:** Financial reporting is being modernized so board oversight relies on verified, real-time data.

#### Finding 2025-002: Public Bid Law Compliance

**What Happened:** A hospital renovation contract exceeded state public bidding thresholds without being advertised for formal bids.

**Our Response:** The procurement policy was updated to tie internal spending limits directly to La. R.S. 38:2211. Legal counsel must now review and sign off on all major contracts prior to execution.

**Public Takeaway:** Every future capital project will undergo strict public bidding and legal review.

#### Finding 2025-003: Legacy CEO Accrued Vacation Payment

**What Happened:** A final payout of \$80,460 was made to the former CEO in 2024 without supporting documentation or board approval, exceeding policy limits.

**Our Response:** An inquiry was initiated to request documentation or full reimbursement of the unverified funds. An offboarding protocol was implemented requiring third-party audit verification for executive separation checks.

**Public Takeaway:** Unauthorized payouts will not be tolerated, and legal remedies are being pursued to recover public funds.



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Finding 2025-004: Late Audit Filing

What Happened: The audit was submitted past the 6-month state statutory deadline due to accounting turnover.

Our Response: Financial workflows were restructured to target audit completion 45 days ahead of state deadlines.

Public Takeaway: Accounting staffing has been stabilized to meet all state reporting deadlines moving forward.

Finding 2025-005: Community Donations & Sponsorships

What Happened: \$149,628 was spent on community sponsorships and donations without documented proof of equal value returned to the hospital, violating Article VII, Section 14 of the Louisiana Constitution.

Our Response: Direct donations and unbacked sponsorships were banned. All future community engagement must be executed through formal Cooperative Endeavor Agreements (CEAs) detailing measurable healthcare benefit values.

Public Takeaway: Every public dollar spent must directly return measurable healthcare value to our community.

Finding 2025-006: Unauthorized Employee Bonuses

What Happened: Discretionary payments totaling \$65,850 were distributed without a board-approved incentive policy or contract.

Our Response: All unapproved bonus payments were halted immediately. Compensation is now strictly limited to board-approved, prospective structures compliant with state law.

Public Takeaway: Discretionary bonuses have ended; compensation is strictly tied to legal employment guidelines.



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Finding 2025-007: Bank Pledged Collateral Deficiency

What Happened: Bank deposits briefly exceeded FDIC insurance and pledged collateral by \$39,819.

Our Response: Monthly collateral tracking was instituted to ensure financial institutions maintain 100% security coverage for all uninsured deposits.

Public Takeaway: Hospital cash deposits are fully monitored and secured.

Finding 2025-008: Real Estate Purchase Over Appraised Value

What Happened: Property appraised at \$296,000 was purchased for \$319,550.

Our Response: Policies were established prohibiting any property purchase above certified appraisal limits.

Public Takeaway: Future land acquisitions will strictly adhere to state appraisal caps.

Finding 2025-009: Public Records Law Compliance

What Happened: Public records requested delays or lacked formal responses.

Our Response: A designated Public Records Custodian was appointed, and a tracking protocol was established to guarantee statutory compliance.

Public Takeaway: Public records access is streamlined, logged, and compliant with state timelines.

Finding 2025-010: Open Meetings Law (Executive Session)

What Happened: Executive sessions discussing litigation omitted specific court case numbers on public agendas.

Our Response: Meeting agenda protocols were updated to ensure all litigation discussions list the formal lawsuit title, case number, and court jurisdiction.

Public Takeaway: Board meetings adhere fully to statutory notice and transparency requirements.

Finding 2025-011: Dual Employment Law Review

What Happened: An employee held two full-time positions across public entities.

Our Response: Legal counsel was engaged to review the arrangement, and annual employee disclosures were mandated to prevent statutory dual-employment conflicts.

Public Takeaway: Public employment structures are audited to ensure full legal compliance.



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Closing Message to Mr. Dawson and Commissioners: "These audit findings represent the past, but our Corrective Action Plan represents our future. We have put every safeguard in place to ensure complete transparency, fiscal discipline, and accountability to the people of Ascension Parish."

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