

METROPOLITAN DEVELOPMENTAL CENTER  
OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA



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PROCEDURAL REPORT  
ISSUED APRIL 19, 2006

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April 11, 2006

**METROPOLITAN DEVELOPMENTAL CENTER  
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DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA**  
Belle Chasse, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Metropolitan Developmental Center. Our procedures included (1) a review of the center's internal controls; (2) tests of financial transactions for the period from July 1, 2004, through April 11, 2006; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2004, through April 11, 2006. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected center personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Metropolitan Developmental Center was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The center's accounts, under the Office of Citizens with Developmental Disabilities, Department of Health and Hospitals, are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the center and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Steve J. Theriot, CPA  
Legislative Auditor