

JOHN J. HAINKEL, JR.
HOME AND REHABILITATION CENTER
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED FEBRUARY 23, 2011

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDIT ADVISORY COUNCIL

SENATOR EDWIN R. MURRAY, CHAIRMAN
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR WILLIE L. MOUNT
SENATOR BEN W. NEVERS, SR.
SENATOR KAREN CARTER PETERSON
SENATOR JOHN R. SMITH
REPRESENTATIVE CAMERON HENRY
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY
REPRESENTATIVE ANTHONY V. LIGI, JR.
REPRESENTATIVE LEDRICKA JOHNSON THIERRY

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$13.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3486 or Report ID No. 80110027 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

	Page
Procedural Summary.....	3
Procedural Report	5

Our procedures at the John J. Hainkel, Jr. Home and Rehabilitation Center (JJHHRC) for the period July 1, 2009, through January 24, 2011, disclosed the following:

- No findings involving internal control and its operations were identified.
- No findings of noncompliance with applicable laws and regulations or other matters were identified.
- No significant control deficiencies or errors relating to movable property, federal and self-generated revenues, and selected nonpayroll expenditures were identified.
- The findings identified in the prior year report on JJHHRC, dated June 5, 2009, relating to untimely deposits of revenue collections, unlocated movable property, and noncompliance with notification of misappropriation law have been resolved by management.

This report is a public report and has been distributed to state officials. We appreciate JJHHRC's assistance in the successful completion of our work.

Profile

The JJHHRC, a part of the Department of Health and Hospitals' Office of Aging and Adult Services, is located in a quiet New Orleans uptown neighborhood near Audubon Park. Established in 1895, the Home is unique in that it serves not only the elderly, but also those who suffer from a serious illness or disability. The focus of services is to maintain and improve the condition and enable the highest possible quality of life of the residents. To achieve this goal, the Home uses an interdisciplinary team approach in providing quality care. Some of the key departments include Medical Staff, Nursing, Physical Therapy, Occupational Therapy, Speech Therapy, Social Services, Dietary, and Activities. In November 2006, the Home was proud to announce the opening of its new state-of-the-art Adult Day Health Care Center.

This page is intentionally blank.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 24, 2011

**JOHN J. HAINKEL, JR. HOME
AND REHABILITATION CENTER
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
New Orleans, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the John J. Hainkel, Jr. Home and Rehabilitation Center (JJHRC) for the period from July 1, 2009, through January 24, 2011.

- Our auditors obtained and documented a basic understanding of JJHRC's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation including a review of the related laws and regulations applicable to JJHRC.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using JJHRC's annual fiscal reports and/or system-generated reports and obtained explanations from JJHRC management of any significant variances.
- Our auditors reviewed the status of the findings identified in the prior year engagement. In our prior procedural report on JJHRC, we reported findings relating to untimely deposits of revenue collections, unlocated movable property, and noncompliance with notification of misappropriation. These findings have been resolved by management.
- Based on the documentation of JJHRC's controls and our understanding of related laws and regulations, additional procedures were performed on selected controls and transactions relating to movable property, federal and self-generated revenues, payroll expenditures, and selected nonpayroll expenditures.

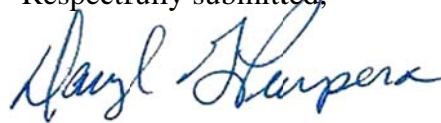
Based on the application of the procedures referred to previously, we found no significant deficiencies, noncompliance, or errors relating to our analytical procedures or our other audit procedures that should be communicated to management.

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.

The Annual Fiscal Report of JJHRC was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. JJHRC's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended for the information and use of JJHRC and its management, others within the entity, and the Louisiana Legislature 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 a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive, flowing style.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

EE:JR:EFS:THC:dl

JJHRC 2011