PROCEDURAL REPORT
ISSUED OCTOBER 6, 2010
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Our procedures at the Northwest Supports and Services Center (center) for the period July 1, 2008, through June 30, 2010, disclosed:

- No findings involving internal control and its operations
- No findings of noncompliance with applicable laws and regulations or other matters
- No significant control deficiencies or errors relating to selected patient account transactions, Medicaid billings, snack bar transactions, payroll and related benefits transactions, and nonpayroll expenditure transactions, including operating services, supplies, and other charges

This work did not constitute an audit under auditing standards. This report is a public report and has been distributed to state officials. We appreciate the center’s assistance in the successful completion of our work.
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NORTHWEST SUPPORTS AND SERVICES CENTER
OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Bossier City, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Northwest Supports and Services Center (center) for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of the center's operations and system of internal controls through inquiry, observation, and review of the center’s policies and procedures documentation including a review of the related laws and regulations applicable to the center.

- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the center’s annual fiscal report and/or system-generated reports and obtained explanations from the center's management of any significant variances.

- Based on the documentation of the center’s controls and our understanding of related laws and regulations, additional procedures were performed on selected controls and transactions relating to the center’s patient accounts, Medicaid billings, snack bar receipts, payroll and related benefits, and certain nonpayroll expenditures (operating services, supplies, and other charges).

Based on the application of these procedures, we found no significant control deficiencies, errors, or noncompliance relating to our procedures on the selected controls and transactions listed above 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 financial information provided to the Office for Citizens With Developmental Disabilities, Department of Health and Hospitals, by the Northwest Supports and Services Center was not audited or reviewed by us, and, accordingly, we do not express an opinion on that information. The center’s accounts, under the Office for 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.

This report is intended for the information and use of the center and its management, the Department of Health and Hospitals, and the Louisiana Legislature. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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