

STATE OF LOUISIANA

**Northwest Louisiana Developmental Center
Office of Citizens With Developmental Disabilities
Department of Health and Hospitals
State of Louisiana
Bossier City, Louisiana**

February 25, 2004



LEGISLATIVE AUDITOR

DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT

Albert J. Robinson, Jr., CPA

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**NORTHWEST LOUISIANA DEVELOPMENTAL CENTER
OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Bossier City, Louisiana**

Procedural Report
Dated February 3, 2004

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 office of the Legislative Auditor and at the office of the parish clerk of court.

February 25, 2004



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February 3, 2004

**NORTHWEST LOUISIANA DEVELOPMENTAL CENTER
OFFICE OF 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 Louisiana 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, 2002, through February 3, 2004; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through February 3, 2004. 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 other selected center personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Northwest Louisiana Developmental Center were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. 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 an opinion.

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 Northwest Louisiana Developmental 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,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA
First Assistant Legislative Auditor

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