

# STATE OF LOUISIANA

**Metropolitan Developmental Center  
Office of Citizens With Developmental Disabilities  
Department of Health and Hospitals  
State of Louisiana  
Belle Chasse, Louisiana**

January 21, 2004



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**LEGISLATIVE AUDITOR**

**DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT**

**Albert J. Robinson, Jr., CPA**

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**METROPOLITAN DEVELOPMENTAL CENTER  
OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Belle Chasse, Louisiana**

Procedural Report  
Dated November 6, 2003

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 and at the office of parish clerk of court.

January 21, 2004



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November 6, 2003

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OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES  
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. Act 12 of the 2001 Regular Session of the Louisiana Legislature gave the secretary of the Department of Health and Hospitals the authority to reorganize the Office for Citizens with Developmental Disabilities to obtain efficiencies. The act provided for the consolidation of the Metropolitan Developmental Center with the Peltier-Lawless 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 November 6, 2003; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through November 6, 2003; and (4) a review of compliance with prior year report recommendations. 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 Metropolitan 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.

In our prior report on Peltier-Lawless Developmental Center for the two years ending June 30, 2001, dated April 11, 2001, we reported a finding relating to procedures for safeguarding personal funds of clients not always followed. That finding has been resolved by management.

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

LEGISLATIVE AUDITOR

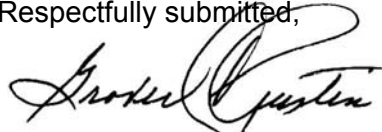
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Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin". The signature is written in a cursive style with a large, looping initial "G".

Grover C. Austin, CPA  
First Assistant Legislative Auditor

EB:JR:PEP:dl

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