

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Eastern Louisiana Mental Health System  
Office of Mental Health  
Department of Health and Hospitals  
State of Louisiana  
Jackson, Louisiana

March 6, 2002



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor***

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**EASTERN LOUISIANA MENTAL HEALTH SYSTEM  
OFFICE OF MENTAL HEALTH  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Jackson, Louisiana**

Procedural Report  
Dated February 25, 2002

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.

March 6, 2002



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February 25, 2002

**EASTERN LOUISIANA MENTAL HEALTH SYSTEM  
OFFICE OF MENTAL HEALTH  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA**  
Jackson, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Eastern Louisiana Mental Health System. Our procedures included (1) a review of the system's internal control; (2) tests of financial transactions for the years ending June 30, 2002, and June 30, 2001; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2002, and June 30, 2001; 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 selected system personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Eastern Louisiana Mental Health System are not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The system's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior reports on the three agencies that now comprise the Eastern Louisiana Mental Health System, each dated April 26, 2000, we reported findings related to inadequate controls over patient accounts and improper donation of employee time. Management has resolved these findings.

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

LEGISLATIVE AUDITOR

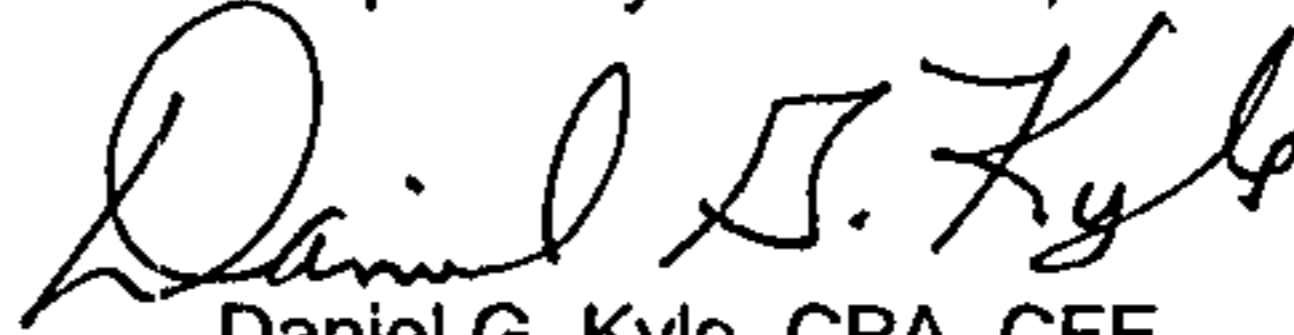
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This report is intended for the information and use of the system and its management. Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is written in a cursive style with a large initial "D".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

JES:STD:DSP:dl

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