

METROPOLITAN HUMAN SERVICES DISTRICT  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED MAY 30, 2012

**LOUISIANA LEGISLATIVE AUDITOR  
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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 Louisiana Legislative Auditor.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$3.77. 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](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 7353 or Report ID No. 80120019 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 17, 2012

**METROPOLITAN HUMAN SERVICES DISTRICT  
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 Metropolitan Human Services District (MHSD) for the period from July 1, 2010 through May 17, 2012.

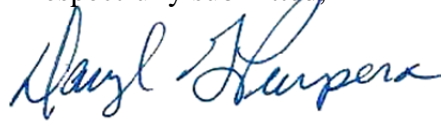
- Our auditors obtained and documented a basic understanding of the MHSD operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to MHSD.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the MHSD annual fiscal reports and/or system-generated reports and obtained explanations from its management of any significant variances.
- In our prior report on MHSD dated June 2, 2010, we reported findings related to the noncompliance with state movable property regulations and insufficient controls over receipts. Those findings have been resolved by management.
- Based on the documentation of the MHSD controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to significant contracts and procurement activities including procedures for negotiation and vendor selection; determination of contractor responsibility; competitive selection procedures; minimum contract content; required contract approvals and signatures; termination or non-renewal procedures; specific contract deliverables; and contract monitoring requirements.

Based on the application of these procedures, we found no matters that require disclosure in this report. 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 MHSD was not audited or reviewed by us, and, accordingly, we do not express an opinion on this report. The MHSD 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 MHSD, its management, others within the entity, the Department of Health and Hospitals, 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 distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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