

NORTHWEST SUPPORTS AND SERVICES CENTER  
OFFICE FOR CITIZENS WITH  
DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED MARCH 19, 2008

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

March 5, 2008

**NORTHWEST SUPPORTS AND SERVICES CENTER  
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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 for the period from July 1, 2006, through March 5, 2008. Our procedures included (1) a review of the center's internal controls; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities 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 departmental personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The financial information provided by the agency was not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. The center's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior report on Northwest Supports and Services Center, dated March 8, 2006, we reported a finding relating to lack of a disaster recovery/business continuity plan, which 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.

This report is intended solely for the information and use of the 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,



Steve J. Theriot, CPA  
Legislative Auditor

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