

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



PROCEDURAL REPORT
ISSUED APRIL 25, 2012

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

April 3, 2012

**PINECREST SUPPORTS AND SERVICES CENTER
OFFICE FOR CITIZENS WITH
DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Pineville, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Pinecrest Supports and Services Center (center) for the period from July 1, 2010, through April 3, 2012.

- Our auditors obtained and documented a basic understanding of the center's 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 the center.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using system-generated reports and obtained explanations from the center's management for any significant variances.
- Based on the documentation of the center's controls and our understanding of related laws and regulations, our auditors performed additional procedures on selected controls and transactions relating to client billings, employee overtime, procurement cards, professional service and cooperative endeavor contracts, and Integrated Statewide Information System user access.

Based on the application of the procedures referred to previously, we found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or our other procedures that should be communicated to management. 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 financial information provided by the center was not audited or reviewed by us, and, accordingly, we do not express an opinion on that information. The center's accounts, under the Office for 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 opinions.

This report is intended solely for the information and use of the center and its management, management of the Office for Citizens with Developmental Disabilities, 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,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, prominent initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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