

NEW ORLEANS HOME AND REHABILITATION CENTER  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA



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PROCEDURAL REPORT  
ISSUED MARCH 23, 2005

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February 24, 2005

**NEW ORLEANS HOME AND REHABILITATION CENTER**  
**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 New Orleans Home and Rehabilitation Center, Department of Health and Hospitals. Our procedures included (1) a review of the rehabilitation center's internal controls; (2) tests of financial transactions for the period from July 1, 2003, through February 24, 2005; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through February 24, 2005. 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 rehabilitation center personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the New Orleans Home and Rehabilitation Center was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The rehabilitation center's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

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 rehabilitation 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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