

VILLA FELICIANA MEDICAL COMPLEX
OFFICE OF AGING AND ADULT SERVICES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MARCH 10, 2010

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

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This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$13.10. 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. When contacting the office, you may refer to Agency ID No. 3612 or Report ID No. 80100021 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA

February 26, 2010

**VILLA FELICIANA MEDICAL COMPLEX
OFFICE OF AGING AND ADULT SERVICES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**
Jackson, Louisiana

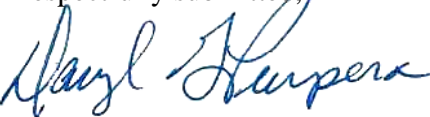
As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Villa Feliciana Medical Complex for the period from July 1, 2008, through February 26, 2010. Our procedures included (1) a review of the medical complex's internal controls; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. 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 medical complex management and selected personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The financial information provided by the medical complex was not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. The medical complex'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 require disclosure in this report.

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

Daryl G. Purpera, CPA
Temporary Legislative Auditor

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