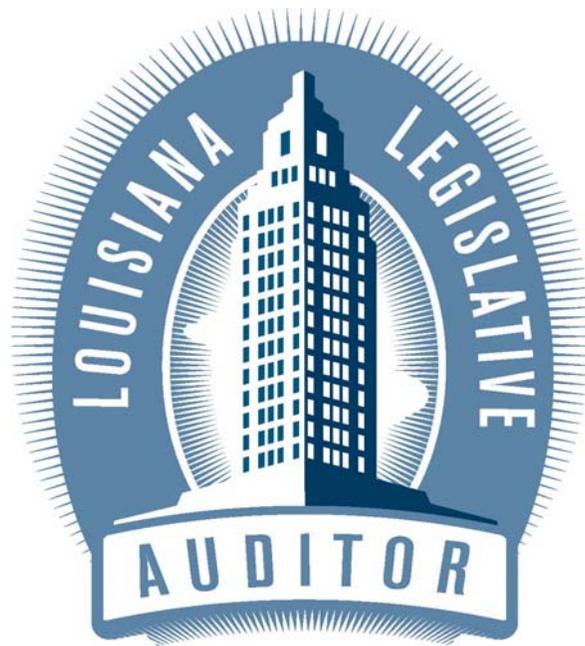


NORTHWEST SUPPORTS AND SERVICES CENTER  
OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED OCTOBER 6, 2010

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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BATON ROUGE, LOUISIANA 70804-9397**

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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 Legislative Auditor and at the office of the parish clerk of court.

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](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3498 or Report ID No. 80100014 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

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Our procedures at the Northwest Supports and Services Center (center) for the period July 1, 2008, through June 30, 2010, disclosed:

- No findings involving internal control and its operations
- No findings of noncompliance with applicable laws and regulations or other matters
- No significant control deficiencies or errors relating to selected patient account transactions, Medicaid billings, snack bar transactions, payroll and related benefits transactions, and nonpayroll expenditure transactions, including operating services, supplies, and other charges

This work did not constitute an audit under auditing standards. This report is a public report and has been distributed to state officials. We appreciate the center's assistance in the successful completion of our work.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

June 30, 2010

**NORTHWEST SUPPORTS AND SERVICES CENTER  
OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES  
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 (center) for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of the center's operations and system of internal controls through inquiry, observation, and review of the center's 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 the center's annual fiscal report and/or system-generated reports and obtained explanations from the center's management of any significant variances.
- Based on the documentation of the center's controls and our understanding of related laws and regulations, additional procedures were performed on selected controls and transactions relating to the center's patient accounts, Medicaid billings, snack bar receipts, payroll and related benefits, and certain nonpayroll expenditures (operating services, supplies, and other charges).

Based on the application of these procedures, we found no significant control deficiencies, errors, or noncompliance relating to our procedures on the selected controls and transactions listed above 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 to the Office for Citizens With Developmental Disabilities, Department of Health and Hospitals, by the Northwest Supports and Services 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 for the information and use of the center and its management, the Department of Health and Hospitals, and the Louisiana Legislature. 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, appearing to read "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

PGH:WJR:BQD:THC:d1

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