

STATE OF LOUISIANA

**Southwest Louisiana Developmental Center
Office of Citizens With
Developmental Disabilities
Department of Health and Hospitals
State of Louisiana
Iota, Louisiana**

April 7, 2004



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**SOUTHWEST LOUISIANA DEVELOPMENTAL CENTER
OFFICE OF CITIZENS WITH
DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Iota, Louisiana**

Report Dated March 19, 2004

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 parish clerk of court.

April 7, 2004



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March 19, 2004

**SOUTHWEST LOUISIANA DEVELOPMENTAL CENTER
OFFICE OF CITIZENS WITH
DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Iota, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Southwest Louisiana Developmental Center. Our procedures included (1) a review of the center's internal control; (2) tests of financial transactions for the period from July 1, 2002, through March 19, 2004; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through March 19, 2004. 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 center personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Southwest Louisiana Developmental Center were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The center's accounts, under the Office of 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.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended 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,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA
First Assistant Legislative Auditor

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