

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Huey P. Long Medical Center
Health Care Services Division
Louisiana State University
Health Sciences Center
State of Louisiana
Pineville, Louisiana

February 21, 2001



Financial and Compliance Audit Division

***Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor***

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**HUEY P. LONG MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER
STATE OF LOUISIANA**
Pineville, Louisiana

Management Letter
Dated January 11, 2001

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

February 21, 2001



OFFICE OF
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January 11, 2001

**HUEY P. LONG MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER
STATE OF LOUISIANA
Pineville, Louisiana**

As part of our audit of the Louisiana State University System's financial statements for the year ended June 30, 2000, we considered the Huey P. Long Medical Center's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the medical center's compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*. In addition, we considered the medical center's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the medical center's compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by U.S. Office of Management and Budget Circular A-133.

The financial information provided to the Louisiana State University System, Health Care Services Division, by the Huey P. Long Medical Center is not audited or reviewed by us, and accordingly, we do not express an opinion on that information. The medical center's accounts are an integral part of the Louisiana State University System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior management letter on the Huey P. Long Medical Center for the year ended June 30, 1998, we reported findings relating to materials and supplies inventory, patient billing procedures, and access controls in the Shared Medical System. These findings have been resolved by management.

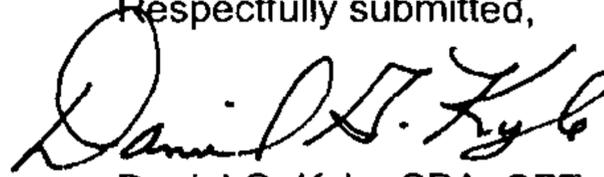
Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report for the State of Louisiana.

LEGISLATIVE AUDITOR

HUEY P. LONG MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER
STATE OF LOUISIANA
Management Letter, Dated January 11, 2001

This letter is intended for the information and use of the medical 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 letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is written in a cursive style with a large initial "D".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

WJR:MAN:DSP:dl

[HPLMC00]