

STATE OF LOUISIANA LEGISLATIVE AUDITOR

E. A. Conway Medical Center
Health Care Services Division
Louisiana State University
Health Sciences Center
Monroe, Louisiana

June 13, 2001



Financial and Compliance Audit Division

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

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**E. A. CONWAY MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER
Monroe, Louisiana**

Management Letter
Dated May 18, 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.

June 13, 2001



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May 18, 2001

**E. A. CONWAY MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER
STATE OF LOUISIANA
Monroe, Louisiana**

As part of our audit of the Louisiana State University System's financial statements for the year ended June 30, 2001, we considered the E. A. Conway 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*.

The financial information provided to the Louisiana State University System by the E. A. Conway Medical Center is not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on that information. The medical center's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior management letter on E. A. Conway Medical Center dated March 4, 1999, we reported a finding relating to noncompliance with movable property regulations. This finding has 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.

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 that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

BH:MWB:PEP:dl

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