

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



PROCEDURAL REPORT  
ISSUED JUNE 18, 2014

**LOUISIANA LEGISLATIVE AUDITOR  
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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

April 14, 2014

**PINECREST SUPPORTS AND SERVICES CENTER  
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DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Pineville, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at Pinecrest Supports and Services Center (center) for the period from July 1, 2012, through April 14, 2014.

- Our auditors obtained and documented an understanding of the center's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the 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 system-generated reports and obtained explanations from the center's management for any significant variances. We also performed an analysis of the center's revenue sources, operating expenses, and census data for fiscal years 2010 through 2013 for informational purposes.
- During the last two years, the center has reported an increase in the number of damaged or stolen client items with an estimated replacement value totaling \$2,500. Title 50 of the Louisiana Administrative Code requires that property of clients damaged or stolen by others must be replaced by the center. The center has represented that it is increasing its police presence to mitigate future losses.
- Based on the documentation of the center's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to procurement cards, client accounts and billings, movable property, payroll expenditures, professional services contracts, and Integrated Statewide Information System user access.

The financial information of the 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.

Based on the application of the procedures referred to previously, we found no issues significant enough to require disclosure in this report.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, prominent initial "D".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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PSSC 2014