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STATE OF LOUISIANA LEGISLATIVE AUDITOR

Washington-St. Tammany
Regional Medical Center
Health Care Services Division
Louisiana State University
Medical Center
State of Louisiana
Bogalusa, Louisiana

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April 7, 1999



Financial and Compliance Audit Division

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Legislative Auditor***

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**WASHINGTON-ST. TAMMANY
REGIONAL MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY
MEDICAL CENTER
STATE OF LOUISIANA
Bogalusa, Louisiana**

**Management Letter
Dated February 25, 1999**

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 New Orleans offices of the Legislative Auditor and at the offices of the parish clerks of court.

April 7, 1999



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February 25, 1999

**WASHINGTON-ST. TAMMANY
REGIONAL MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY
MEDICAL CENTER
STATE OF LOUISIANA
Bogalusa, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1999, we conducted certain procedures at the Washington-St. Tammany Regional Medical Center. Our procedures included (1) a review of the medical center's internal control structure; (2) tests of financial transactions for the years ending June 30, 1999, and June 30, 1998; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1999, and June 30, 1998; and (4) a review of compliance with prior year report recommendations.

The 1999 and 1998 Annual Fiscal Reports of the Washington-St. Tammany Regional Medical Center are not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on those reports. The medical center's accounts, under the Louisiana State University Medical Center Health Care Services Division, are a part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with selected management personnel and selected medical center personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. We found no matters that require disclosure in this report.

This report is intended for the information and use of the medical center and its management. By provisions of state law, this report 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

JJS:JR:RCL:ss

[WAS-STM]