

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Southwest Developmental Center
Office for Citizens With
Developmental Disabilities
Department of Health and Hospitals
State of Louisiana
Iberville, Louisiana

May 14, 1990



Financial and Compliance Audit Division

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

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

**Management Letter
Dated March 7, 1987**

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 Acadian Parish Clerk of Court.

May 14, 1987



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-0087

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March 7, 1987

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

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1987, we conducted certain procedures at Southwest Developmental Center. Our procedures included (1) a review of the center's internal control structure; (2) tests of financial transactions for the years ending June 30, 1987, and June 30, 1986; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Reports of Southwest Developmental Center are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The center's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and selected center personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our prior report on Southwest Developmental Center for the year ended June 30, 1985, we reported findings relating to business enterprises, realties, and movable property. These findings have been resolved by management.

We found no matters that required disclosure in this report.

By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daniel G. Kylo, CPA, CFE
Legislative Auditor

EPMS:uj/d