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# STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

July 28, 1988



*Financial and Compliance Audit Division*

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

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

**Management Letter  
Dated July 9, 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 State House office of the Legislative Auditor and at the office of the parish clerk of court.

**July 29, 1999**



OFFICE OF  
**LEGISLATIVE AUDITOR**  
 STATE OF LOUISIANA  
 BAYOU ROUGE, LOUISIANA 70004-0001

1000 WEST BROADWAY  
 SUITE 2000 NEW ORLEANS  
 TELEPHONE: (504) 455-4400  
 FACSIMILE: (504) 455-4400

DANIEL S. KYLE, CPA, CFE  
 LEGISLATIVE AUDITOR

July 9, 1998

**SOUTHWEST LOUISIANA 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 ended June 30, 1998, we conducted certain procedures at Southwest Louisiana Developmental Center. Our procedures included (1) a review of the developmental center's internal controls; (2) tests of financial transactions for the year ended June 30, 1998; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the year ended June 30, 1998.

The Annual Fiscal Report of Southwest Louisiana Developmental Center was not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on that report upon its issuance. The developmental 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 selected management personnel and other selected developmental 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.

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

Respectfully submitted,

Daniel S. Kyle, CPA, CFE  
 Legislative Auditor

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