

# STATE OF LOUISIANA

**Villa Feliciana Medical Complex  
Department of Health and Hospitals  
State of Louisiana  
Jackson, Louisiana**

May 12, 2004



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**VILLA FELICIANA MEDICAL COMPLEX  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA**  
Jackson, Louisiana

Report Dated April 20, 2004

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 office of the parish clerk of court.

May 12, 2004



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April 20, 2004

**VILLA FELICIANA MEDICAL COMPLEX**  
**DEPARTMENT OF HEALTH AND HOSPITALS**  
**STATE OF LOUISIANA**  
Jackson, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at Villa Feliciana Medical Complex. Our procedures included (1) a review of the medical complex's internal control; (2) tests of financial transactions for the period from July 1, 2002, through April 20, 2004; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through April 20, 2004; and (4) a review of compliance with prior year report recommendations. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed medical complex management and other selected personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal reports of Villa Feliciana Medical Complex were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The medical complex's accounts, under the 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.

In our prior report dated March 18, 2002, on the Villa Feliciana Medical Complex, we reported findings on the lack of inventory controls and the procedures for safeguarding patient funds not being consistently followed. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the medical complex 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 report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA  
First Assistant Legislative Auditor

RC:WG:PEP:dl

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