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# STATE OF LOUISIANA LEGISLATIVE AUDITOR

East Louisiana State Hospital  
Office of Mental Health  
Department of Health and Hospitals  
State of Louisiana  
Jackson, Louisiana

June 17, 1999



*Financial and Compliance Audit Division*

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

**EAST LOUISIANA STATE HOSPITAL  
OFFICE OF MENTAL HEALTH  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Jackson, Louisiana**

**Management Letter  
Dated May 1, 1988**

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.

June 17, 1988



EMILES G. KYLE, CPA, CFE  
LEGISLATIVE AUDITOR

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May 1, 1988

**EAST LOUISIANA STATE HOSPITAL  
OFFICE OF MENTAL HEALTH  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Jackson, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1988, we conducted certain procedures at East Louisiana State Hospital. Our procedures included (1) a review of the hospital's internal controls, (2) tests of financial transactions for the year ending June 30, 1988; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the year ending June 30, 1988; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Report of East Louisiana State Hospital is not audited or reviewed by us, and, accordingly, we offer no form of assurance on that report upon its issuance. The hospital'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 other selected hospital personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our prior report on the hospital for the year ended June 30, 1987, we reported findings relating to cash controls and time and attendance records. These findings have been resolved by management.

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 G. Kyle, CPA, CFE  
Legislative Auditor

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