

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

February 11, 1998



Financial and Compliance Audit Division

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

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

**Management Letter
Dated December 9, 1997**

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 Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

February 11, 1998



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LEGISLATIVE AUDITOR

December 9, 1997

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

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1996, we conducted certain procedures at Columbia Developmental Center. Our procedures included (1) a review of the center's internal controls; (2) tests of financial transactions for the years ending June 30, 1995, and June 30, 1997; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1995, and June 30, 1997.

The June 30, 1995, and June 30, 1997, Annual Fiscal Reports of Columbia Developmental Center were not within the scope of our procedures, and, accordingly, we offer no opinion or any other form of assurance on these 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, laws, reports, systems, procedures, and policies as we considered necessary. After analyzing the data and based on the application of the procedures referred to previously, we noted no material internal control weaknesses or noncompliance with laws and regulations.

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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