

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Metropolitan Developmental Center
Office of Citizens With Developmental Disabilities
Department of Health and Hospitals
State of Louisiana
Belle Chasse, Louisiana

February 18, 1998



Financial and Compliance Audit Division

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

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**METROPOLITAN DEVELOPMENTAL CENTER
OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Belle Chasse, Louisiana**

Management Letter
Dated January 21, 1998

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

February 10, 1998



DANIEL G. KYLE, PRES. CPA, CFE
LEGISLATIVE AUDITOR

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January 21, 1998

**METROPOLITAN DEVELOPMENTAL CENTER
OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Belle Chasse, 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 the Metropolitan Developmental Center. Our procedures included (1) a review of the center's internal controls; (2) tests of financial transactions for the years ended June 30, 1996, and June 30, 1997; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1996, and June 30, 1997; and (4) a review of compliance with prior year report recommendations.

The Annual Financial Report of the Metropolitan Developmental Center was not within the scope of our work, and, accordingly, we offer no form of assurance on that report upon its issuance. The center's accounts, under the Office of Citizens with Developmental Disabilities, Department of Health and Hospitals, 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. We found no matters that required disclosure in this report.

In our prior report for the year ended June 30, 1996, we reported a finding relating to the Co-Line Data Entry System. This finding has been resolved by management.

This report is intended for the information and use of the center and its management. 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

FEJ:rs

psm:003