

LEGISLATIVE AUDITOR  
STATE OF LOUISIANA



————— PINECREST DEVELOPMENTAL CENTER —————  
OFFICE FOR CITIZENS WITH  
DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA

CONTROL COMPLIANCE REPORT  
ISSUED FEBRUARY 16, 2005

**LEGISLATIVE AUDITOR  
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January 28, 2005

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

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Pinecrest Developmental Center. Our procedures included (1) a review of the center's internal controls; (2) tests of financial transactions for the period from July 1, 2003, through January 28, 2005; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through January 28, 2005; and (4) a review of compliance with prior 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 management personnel and selected center personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. After analyzing the data, we developed recommendations for improvement. We then discussed our findings and recommendations with appropriate management personnel before submitting this written report.

The Annual Fiscal Report of the Pinecrest Developmental Center was not audited or reviewed by us, and, accordingly, we do not express an opinion on the report. 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.

In our prior report on the Pinecrest Developmental Center, dated March 14, 2003, we reported a finding relating to control weaknesses relating to payroll and personnel transactions. Management resolved this finding.

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 center 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,



Steve J. Theriot, CPA  
Legislative Auditor

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