

STATE OF LOUISIANA

**Mental Health Area B
(Formerly Eastern Louisiana
Mental Health System)
Office of Mental Health
Department of Health and Hospitals
State of Louisiana
Jackson, Louisiana**

March 31, 2004



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**MENTAL HEALTH AREA B
(FORMERLY EASTERN LOUISIANA
MENTAL HEALTH SYSTEM)
OFFICE OF MENTAL HEALTH
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Jackson, Louisiana**

Report Dated March 8, 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.

March 31, 2004



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March 8, 2004

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

As required by Louisiana Revised Statute 24:513, we conducted certain limited procedures at Mental Health Area B (formerly Eastern Louisiana Mental Health System), which is comprised of the Eastern Louisiana State Hospital, Greenwell Springs Hospital, Feliciana Forensic Facility, and the mental health clinics and pharmacies in Regions IV and V. Our procedures included (1) a review of the area's internal controls; (2) tests of financial transactions for the period from July 1, 2002, through March 8, 2004; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through March 8, 2004. 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 area personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of Mental Health Area B were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The area's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

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 Mental Health Area B 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 cursive script, appearing to read "Grover C. Austin".

Grover C. Austin, CPA
First Assistant Legislative Auditor