

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

June 17, 1998



***Financial and Compliance Audit Division***

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

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

**Management Letter  
Dated May 1, 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 office of the Legislative Auditor and at the office of the parish clerk of court.

**June 17, 1998**



DANIEL G. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

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May 1, 1998

**GREENWELL SPRINGS 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 ending June 30, 1998, we conducted certain procedures at Greenwell Springs Hospital. Our procedures included (1) a review of the hospital's internal controls; (2) tests of financial transactions for the years ending June 30, 1998, and June 30, 1997; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1998, and June 30, 1997; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Reports of Greenwell Springs Hospital were not audited or reviewed by us, and, accordingly, we offer no form of assurance on those reports. 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, we reported a finding related to time and attendance records. That finding has 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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