

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

**EXIT CONFERENCE**

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An exit conference was held at the Metropolitan Battered Women's Program, Inc. to discuss the audit report. This exit conference was attended by:

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

Ms. Dale Standifer	--	Executive Director
Ms. Habel Dupre	--	Office Manager
Mr. Richard Kaiser	--	CFA

**BRUND & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS**

Mr. Alcido J. Tervalon, Jr., CPA	--	Partner
Ms. Marie Walters, CPA	--	Supervisor
Ms. Charmaine Jacobs	--	In-Charge

This report is intended for the information of the Metropolitan Battered Women's Program, Inc. and Board of Directors. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



**BRUND & TERVALON**  
**CERTIFIED PUBLIC ACCOUNTANTS**

December 4, 1997

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**  
**SCHEDULE OF PRIOR FINDINGS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 1997**

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The prior audit report dated December 19, 1996 contained certain findings. The following schedule reflects the current status of those findings.

**RESOLVED**                      **UNRESOLVED**

**FEDERAL FINANCIAL RECORDS**

**Condition**

**1**

During our audit for the years ended June 30, 1991, 1994, 1995 and 1996, we observed that the requests for payment from the Jefferson Parish ESOB grant were not being filed in a timely manner. Under the grant terms, requests were to be filed within thirty (30) days of the end of each month.

**Current Status**

We noted a similar condition during our June 30, 1997 audit. As such, this condition is not resolved.

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1997**

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**AUDIT FINDING REFERENCE NUMBER**

97-01: Federal Financial Reports

**CONDITION**

During our audit for the year ended June 30, 1997, we observed that the requests for payments from the Jefferson Parish ESWF grant for the months from November 1996 through April 1997 were not filed in a timely manner. Under the grant terms, requests were to be filed within thirty (30) days of the end of each month. However, we noted that the approved grant contract had not been received by NBBP until May 1997. In addition, the requests for payments from the Jefferson Parish CWAP grant for the months from October 1996 through June 1997 also were not timely filed. Under that grant, requests are to be filed within fifteen (15) days after the end of the month.

**Recommendation**

Because requests not timely filed may be considered "unpayable", it is suggested that reports be submitted within the required time periods. In addition, delays in requesting reimbursements inhibit cash flow.

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.  
SCHEDULE OF PRIOR REPORTABLE CONDITIONS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1997

RESOLVED

UNRESOLVED

3. PAYROLL, CONTINUED

Current Status, Continued

spaces for each of the appropriate personnel to authorize.

4. FUNDRAISING

Condition

MWBP no longer sells tickets to its annual fundraiser, the Women's Chef Showoff. Rather, contributions are solicited by sending out invitations. Collections are usually received by the board member in charge, but some are received in the office.

Current Status

MWBP had not utilized pre-numbered tickets for the show-off held during the fiscal year ended June 30, 1997. However, for the Show-off held August 1997, the use of pre-numbered tickets were again reinstated.

X

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

SCHEDULE OF PRIOR RESPONSIBLE CONDITIONS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1997

REGULATED

UNREGULATED

3. **PAYROLL**

**Condition**

X

During our audit testing, we noted payroll allocation schedules detailing the funding source for each employee was incomplete as to actual and budgeted amounts paid to employee.

**Current Status**

Currently, **MBWP** has revised their payroll allocation schedules detailing the amount paid and the budgeted amounts. The finding is resolved.

**Condition**

X

We noted during our testing there were several instances of employee time sheets not being signed by an immediate supervisor.

**Current Status**

During the 1996/1997 fiscal year **MBWP** established a formal policy that all time sheets had to be signed by not only the immediate supervisor, but also the office manager, program manager and the executive director. In connection with this **MBWP** developed new time sheets with blank

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

**SCHEDULE OF PRIOR REPORTABLE CONDITIONS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1997**

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
<b>1. ACCOUNTING RECORDS AND <u>FINANCIAL REPORTING</u> (CONTINUED)</b>		
<b>Condition</b>	<b>X</b>	
As a result of our audit, we noted that MBWP should define its daily and monthly accounting policies and procedures for use in recording transactions.		
<b>Current Status</b>		
MBWP has adequately responded to this item and developed a policy and procedures manual.		
<b>2. PROPERTY AND EQUIPMENT</b>		
<b>Condition</b>	<b>X</b>	
For the fiscal years ended June 30, 1992, 1993, 1994 and 1995, MBWP had not developed a detailed listing of fixed assets.		
<b>Current Status</b>		
MBWP performed a physical inventory in June 1997 and prepared a fixed asset listing.		

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

**SCHEDULE OF PRIOR REPORTABLE CONDITIONS  
FOR THE YEAR ENDED JUNE 30, 1997**

The prior audit report on internal control, dated November 27, 1996, contained certain reportable conditions. The following schedule is the current status of those reportable conditions:

	<u>RESOLVED</u>	<u>UNRESOLVED</u>
1. <u>ACCOUNTING RECORDS AND FINANCIAL REPORTING</u>	X	
<u>Condition</u>		
In the past, MBWP has prepared its financial statements on the cash basis. For this reason audit adjustments had to be recorded to accrue receivables due from grant sources for costs expended, in order for the financial statements to be prepared in conformity with generally accepted accounting principles.		
<u>Current Status</u>		
For the fiscal year ended June 30, 1997, the unaudited financial statements were still being prepared on the cash basis. MBWP's Board, on advice of its CPA, has decided that due to its size, use of the cash method best suits its accounting needs. Therefore, we have determined that this finding is resolved.		

# METROPOLITAN BATTERED WOMEN PROGRAM

SCHEDULE OF RESPONSIBLE CONDITIONS  
FOR THE YEAR ENDED JUNE 30, 1997

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## 1. REVENUES

### Condition

During our testing of revenues and receivables, we observed that total revenue exceeded total expenses as recorded in the general ledger for the grant from the U.S. Department of Housing and Urban Development. Further review of the underlying cause for this error revealed mistakes occurred in carrying over amounts from the general ledger to the reports for requesting reimbursement.

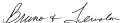
### Recommendation

We recommend that MWW establish a written policy for preparation of all cost reports that includes a review process. Each review process should be adequately documented by showing the signatures of both the preparer and the reviewer as well as dates signed.



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS  
(CONTINUED)

This report is intended for the information of management and funding agencies. However, this report is a matter of public record and its distribution is not limited.



BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

December 4, 1997

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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(CONTINUED)

However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect WSP's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of reportable conditions.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition is not a material weakness.

In connection with our audit, we reviewed the prior year's reportable conditions on the internal control structure, including applicable internal administrative controls to determine whether management had implemented appropriate corrective action to correct the conditions giving rise to those findings. The results of our review with respect to the prior-year reportable conditions are described in the schedule of prior reportable conditions.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN ASSESS OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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[CONTINUED]

During the course of our audit certain participant programmatic records and information were not made available to us because of the client confidentiality restrictions placed upon ~~NERF~~ by its funding sources under the Federal Privacy Act of 1974. Accordingly, we have not performed any testing for compliance with certain programmatic regulations relating to participant eligibility, and participant record retention and completeness. As part of our audit, we assessed the risk that noncompliance with certain provisions of laws, regulations, contracts and grants relating to participant eligibility, and participant record retention and completeness could cause the financial statements to be materially misstated. However, we concluded that the risk of material misstatement of the financial statements was sufficiently low for the programmatic regulations not tested.

Except for the effects of such non-compliance, if any, we might have been determined had we performed tests of compliance relating to participant eligibility, and participant record retention and completeness the results of our tests disclosed an instance of noncompliance related to compliance with federal financial reporting that is required to be reported under Government Auditing Standards and is described in the accompanying schedule of findings and questioned costs as item 97-01.

Internal Control over Financial Reporting

In planning and performing our audit, we considered ~~NERF's~~ internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN ASSESS OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Metropolitan Battered Women's Program, Inc.

We have audited the financial statements of Metropolitan Battered Women's Program, Inc. (MBWP) as of and for the year ended June 30, 1997 and have issued our report thereon dated December 4, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As discussed in NOTE 3 to the financial statements, during the year ended June 30, 1997, MBWP changed its method of accounting for contributions received and applied newly established financial reporting standards for not-for-profit organizations.

#### Compliance

As part of obtaining reasonable assurance about whether MBWP's financial statements are free of material misstatement, except as explained in the following paragraph, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

**NOTE 5 - Contingency. Continued:**

The administration of the program and activities funded by these grants and awards is under the control and administration of MWWP and is subject to audit and/or review by the applicable funding sources. Any grant or award funds found to be not properly spent in accordance with the terms, conditions, and regulations of the funding sources may be subject to recapture.

**NOTE 6 - Fair Value of Financial Instruments:**

The estimated fair value of all significant financial instrument accounts have been determined by MWWP using available market information and appropriate valuation methodologies.

MWWP considers the carrying amounts of deposits, cash, and grants receivable to be fair value.

**NOTE 7 - Commitment:**

MWWP has a lease for certain office facilities that expires June 30, 1997. The minimum rental commitment on the lease as of June 30, 1997 totals \$6,180. Rent expense for the year ended June 30, 1997 amounted to \$7,850.

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**  
**NOTE TO THE FINANCIAL STATEMENTS, CONTINUED**

**NOTE 3 - Donations In-Kind:**

During the fiscal year ended June 30, 1997, MBWP received various types of in-kind donations which are recorded in revenues and corresponding expenditures. Included as occupancy expense is the value of the building MBWP occupies which is owned by Jefferson Parish. The parish provides the building rent-free for the purpose of operating the program and providing shelter for the benefit of battered women.

Additionally, MBWP utilizes other facilities rent-free for consultation purposes in certain other parishes on different days of the week.

Also, included as in-kind donations is the value of items received from donors.

**NOTE 4 - Fundraising Activities:**

During the fiscal year ended June 30, 1997, MBWP recognized income and related expenses from fundraising activities as follows:

Activity	Gross Revenues	Related Expenses	Net
Women's Chef Show-Off III	\$11,857	\$11,280	\$604
Miscellaneous	4,818	-0-	4,818
Women's Chef Show-Off III	2,280	-88	2,280
<b>Totals</b>	<b>\$18,955</b>	<b>\$11,368</b>	<b>\$7,587</b>

**NOTE 5 - Contingencies:**

MBWP is a recipient of several grants and awards of Federal and State funds. These grants and awards are governed by various Federal and State guidelines, regulations, and contractual agreements.

# METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.

## NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

### NOTE 2 - Summary of Significant Accounting Policies, continued:

#### Furniture and Equipment

Major furniture and equipment purchases are recorded at historical cost. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. MWWP's policy is to expense minor purchases under \$1,000. Depreciation expense for the year totaled \$3,409.

#### Grants Receivable

Grants receivable represent the amount of grant revenues/funds which have been requested, but not received and/or un-reimbursed expenditures as of June 30, 1997.

Substantially all of the MWWP's revenue is derived from grants. These funds are deemed to be earned and recorded as revenues when the organization has incurred expenditures in compliance with the specific restrictions of a grant.

#### Income Taxes

MWWP is a non-profit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

#### Cash Equivalents

For the purpose of the statement of cash flows, MWWP considers all highly liquid debt instruments, with a maturity of three months or less to be cash equivalents.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.

## NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

### NOTE 2 - Summary of Significant Accounting Policies:

#### Basis of Reporting

Metropolitan Battered Women's Program, Inc. (MBWP) is a non-profit, community based organization whose financial statements are prepared on the accrual basis. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

During 1997, MBWP adopted the provisions of Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made," and SFAS No. 117, "Financial Statements of Not-for-Profit Organizations." SFAS No. 116 requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the organization to distinguish between contributions received from each net asset category in accordance with donor-imposed restrictions. SFAS No. 117 establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. In addition, MBWP is required to present a statement of cash flows.

A description of the net asset categories is as follows:

#### Unrestricted net assets:

Unrestricted net assets include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the social, educational, cultural, and health missions of MBWP are included in this category.

MBWP did not have any temporarily restricted or permanently restricted net assets as of June 30, 1997.



**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 2 - Organization:**

The Metropolitan Battered Women's Program, Inc. (MBWP) is a non-profit corporation organized to serve victims of domestic violence in Jefferson, Orleans, St. James, and St. John Parishes.

In order to meet its objectives, MBWP administers various services funded by federal, state, local, and private grants.

**General**

During the year ended June 30, 1987, MBWP received the following funding:

FUNDING SOURCE	START/END	GRANT	GRANT
		AMOUNT	REVENUE
		AMOUNT	CUMULATIVE - 6/30/87
<b>GOVERNMENT GRANTS</b>			
State of Louisiana -			
Office of Women's			
Services	07/01/76 - 06/30/77	\$27,480	\$27,480
State of Louisiana -			
Department of Justice - (JUS)	03/01/76 - 03/30/76	20,114	20,114
	03/01/76 - 03/30/77	26,000	46,114
Department of Justice - (JUS)	07/01/76 - 06/30/77	1,410	47,524
Department of Justice - (JUS)	03/01/76 - 03/30/77	15,000	62,524
Jefferson Parish -			
Department of Housing			
& Urban Development	07/01/76 - 06/30/77	20,000	20,000
(IMP)	07/01/76 - 06/30/76	40,000	60,000
U.S. Department of Housing			
& Urban Development	07/01/76 - 07/01/76	100,000	160,000
<b>Total Government</b>			<b>347,824</b>
<b>Grants</b>			
<b>PRIVATE GRANTS</b>			
Louisiana Bar Foundation	1976	41,200	41,200
Louisiana Bar Foundation	1977	41,500	82,700
<b>Total Private Sources</b>			<b>82,700</b>
<b>TOTAL GOVERNMENT AND</b>			
<b>OTHER GRANTS</b>			<b>430,524</b>

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 1997

	PROGRAM SERVICES	SUPPORT SERVICES	Total
	Client Support and Outreach	Management and General	Expenses
Advertising	\$ -0-	\$ 810	\$ 810
Accounting and legal	-0-	6,317	6,317
bank charges	-0-	548	548
cleaning supplies	-0-	2,927	2,927
Client emergency services	2,816	-0-	2,816
Contract labor	12,056	-0-	12,056
Literary	633	-0-	633
Day care	6,734	-0-	6,734
Dues and subscriptions	-0-	463	463
Equipment and furniture (NOTE 2)	-0-	503	503
Food	13,907	-0-	13,907
Fringe benefits	11,588	-0-	11,588
Insurance	-0-	11,813	11,813
Miscellaneous	-0-	4,706	4,706
Office Supplies and expenses	-0-	9,810	9,810
Payroll taxes	24,809	-0-	24,809
Postage	-0-	2,366	2,366
Printing	-0-	306	306
Recruitment	323	-0-	323
Rent (NOTE 2)	-0-	7,880	7,880
Repairs and maintenance	-0-	10,593	10,593
Salaries	256,735	-0-	256,735
staff workshops and training	4,414	-0-	4,414
Telephone	-0-	9,171	9,171
Travel	8,133	-0-	8,133
Utilities	-0-	17,582	17,582
Depreciation (NOTE 2)	-0-	2,439	2,439
In-kind Donations (NOTE 2)	114,818	-0-	114,818
<b>total expenses</b>	<b>\$428,688</b>	<b>\$62,432</b>	<b>\$491,120</b>

The accompanying notes are an integral part of these  
financial statements.

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 1997

Cash Flows from Operating Activities:	
Change in net assets	\$ 1,315
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	2,439
Changes in assets and liabilities:	
Decrease in grants and other receivables	11,738
Decrease in payables	<u>(1824)</u>
Net cash provided by operating activities	14,468
Net increase in cash and cash equivalents	14,468
Cash and cash equivalents, beginning of year	35,838
Cash and cash equivalents, end of year	<u>\$50,306</u>

The accompanying notes are an integral part of these  
financial statements.

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 1997**

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	<b>UNRESTRICTED</b>
<b>Revenues</b>	
government and other grants (NOTE 1)	\$178,128
fundraising activities (net) (NOTE 4)	37,692
other revenue and contributions	24,373
In-kind donations (NOTE 3)	114,018
Total revenues	554,231
<b>Expenses</b>	
Program Services:	
client support and outreach	455,664
Support Services:	
Management and general	88,422
Total expenses	544,086
Change in net assets	1,145
Net assets, beginning of year	111,637
Net assets, end of year	\$112,782

The accompanying notes are an integral part of these financial statements.

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

**STATEMENT OF FINANCIAL POSITION**

AS OF JUNE 30, 1997

**ASSETS**

Cash and cash equivalents (NOTE 2)	\$ 50,361
Grants receivable (NOTE 2)	59,894
Equipment, net of accumulated depreciation of \$18,688 (NOTE 2)	4,878
Deposits	<u>811</u>
<b>Total assets</b>	<b>\$114,244</b>

**LIABILITIES AND NET ASSETS**

<b>Liabilities:</b>	
Accrued payroll taxes	\$ 1,146
Other withholdings payable	<u>327</u>
<b>Total liabilities</b>	<b>1,473</b>
<b>Net Assets:</b>	
Unrestricted (NOTE 2)	<u>112,771</u>
<b>Total liabilities and net assets</b>	<b>\$114,244</b>

The accompanying notes are an integral part of these  
financial statements.

**INDEPENDENT AUDITORS' REPORT**  
**(CONTINUED)**

To the Board of Directors  
Metropolitan Battered Women's Program, Inc.  
Page 2

As discussed in NOTE 2 to the financial statements, during the year ended June 30, 1997, Metropolitan Battered Women's Program, Inc. changed its method of accounting for contributions received and applied newly established financial reporting standards for not-for-profit organizations.

In accordance with Government Auditing Standards, we have also issued our report dated December 4, 1997 on our consideration of Metropolitan Battered Women's Program, Inc. internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



**BRUNO & TERVALON**  
**CERTIFIED PUBLIC ACCOUNTANTS**

December 4, 1997

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Metropolitan Battered Women's Program, Inc.

We have audited the accompanying statement of financial position of Metropolitan Battered Women's Program, Inc. (MBWP) (a non-profit corporation) as of June 30, 1997 and the related statements of activities, cash flows and statement of functional expenses for the year then ended. These financial statements are the responsibility of the MBWP's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Metropolitan Battered Women's Program, Inc. as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

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**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the public, or reviewed, orally and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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Released Date MAR 04 1998

**FINANCIAL AND COMPLIANCE AUDIT  
TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED JUNE 30, 1997**