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YWCA OF MONROE, LA, INC.
Monroe, Louisiana

FINANCIAL STATEMENT
DECEMBER 31, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity 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.

Release Date SEP 20 1968

YWCA OF MONROE, LA, INC.
Monroe, LOUISIANA

FINANCIAL STATEMENT
DECEMBER 31, 1997

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
YWCA of Monroe, LA, Inc.
Monroe, Louisiana

I have audited the accompanying statement of financial position of YWCA of Monroe, LA, Inc. (a non-profit organization) as of December 31, 1997, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB)-Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These 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 my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of YWCA of Monroe, LA, Inc. as of December 31, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued our report dated April 30, 1998 on my consideration of YWCA of Monroe, LA, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying schedule of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.


RONALD T. ROBINETTE, CPA

Monroe, Louisiana
April 30, 1998

TWCA OF MONROE, LA, INC.
Monroe, Louisiana

STATEMENT OF FINANCIAL POSITION
December 31, 1997

ASSETS	
CURRENT ASSETS	
Cash	\$ 23,164
Grants and other receivables	428,680
Prepaid expenses and other assets	<u>3,284</u>
Total current assets	<u>455,128</u>
Land, building and other assets	875,668
Less: Accumulated depreciation	<u>(218,680)</u>
	<u>656,988</u>
TOTAL ASSETS	<u>\$ 1,112,116</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	30,960
Accrued expenses	21,689
Current portion of long-term debt	5,773
Accrued compensated absences	<u>78,508</u>
Total current liabilities	<u>76,930</u>
Long-term debt	<u>36,188</u>
Total liabilities	<u>\$ 1,112,116</u>
NET ASSETS	
Unrestricted	
Operations	74,943
Fixed assets	656,988
Temporarily restricted	<u>361,185</u>
Total net assets	<u>\$ 1,112,116</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,112,116</u>

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 1997

CHANGES IN UNRESTRICTED NET ASSETS:

Revenues, Gains and Other Support	
Contributions	\$ 34,188
In-kind contributions	36,700
United Way	1,128
Counseling fees	36,850
Membership dues	7,117
Grants	512,587
Interest income	2,285
Other income	<u>28,532</u>
Not categorized revenues, gains and other support	679,748
Net assets released from restrictions	<u>242,120</u>
Total Revenue, Gains and Other Support	\$ <u>921,865</u>

Expenses	
Program Services	
Family violence-residential	\$ 272,666
Family violence-non-residential	308,264
Rape crisis	74,719
Child abuse	47,482
In-home day care	77,489
Crisis lines	60,398
Management and general	<u>127,612</u>
Total expenses	\$ <u>921,602</u>

Increase in Unrestricted Net Assets \$ 12,568

CHANGES IN TEMPORARY RESTRICTED NET ASSETS:

United Way Contribution	\$ 285,685
Net assets released from donor restrictions	<u>(248,120)</u>

Increase in Temporary Restricted Net Assets 21,545

TOTAL INCREASE IN NET ASSETS 33,543

NET ASSETS AT BEGINNING OF YEAR 764,015

NET ASSETS AT END OF YEAR **\$ 797,558**

YWCA OF MISSISSIPPI, I.A., INC.
 Meridian, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ended December 31, 1997

	PROGRAM SERVICES							Total Funds	Total Funds	Management & General	Total
	Family Violence	Non Residential Crisis Center	Rape Crisis Center	Child Abuse Center	In-Home Therapist	Crisis Lines	Total Programs				
Solaries	\$ 27,001	\$ 112,096	\$ 48,082	\$ 78,257	\$ 14,248	\$ 11,527	\$ 468,441	\$ 914,715	\$ 58,277	\$ 972,992	
Retirement Expense	20,482	18,098	-	-	-	565	32,113	58,658	6,495	65,153	
Payroll Taxes	3,401	13,551	5,511	1,156	112	1,688	31,821	53,640	7,831	61,471	
Total salaries and related expenses	\$ 33,884	\$ 263,745	\$ 62,603	\$ 80,470	\$ 14,360	\$ 13,770	\$ 534,035	\$ 1,027,013	\$ 72,603	\$ 1,100,016	
Travel	7,819	-	-	-	-	-	7,819	-	-	7,819	
Donor and membership	3,669	3,669	159	-	-	1,691	14,808	19,227	1,876	21,103	
Office and supplies	5,016	7,487	1,288	-	-	484	14,756	787	787	15,543	
Insurance	16,016	12,245	-	300	-	1,118	38,589	3,521	3,521	42,110	
Interest	-	-	-	-	-	-	-	-	-	-	
In-kind contributions	23,008	7,735	4,508	1,884	-	-	36,735	3,359	-	40,094	
Miscellaneous	1,164	952	-	-	-	746	2,862	3,608	609	4,217	
Office supplies	3,418	1,768	3,175	680	-	485	9,716	875	-	10,591	
Printing and copying	489	1,268	710	328	-	185	2,881	2,814	-	5,695	
Printing and duplication	2,014	2,715	188	400	-	428	6,137	6,137	-	12,274	
Professional fees	828	2,217	-	-	-	882	8,478	8,478	158	8,636	
Programs	-	-	-	-	-	-	-	-	18,123	18,123	
Rental expense	186	2,206	1,088	-	-	145	4,446	4,446	794	5,240	
Repairs and maintenance	13,158	1,738	174	-	-	-	19,658	8,879	8,879	28,537	
Supplies and training	1,791	19,878	675	-	-	1,899	14,158	13,116	13,116	26,448	
Telephone	3,054	5,316	2,054	-	-	1,074	12,878	44	44	12,922	
Training materials	4,184	7,517	1,688	-	-	-	13,389	789	789	14,178	
Taxes	2,403	19,658	2,984	1,116	2,283	1,881	18,156	3,157	3,157	21,313	
Utilities	3,568	3,113	-	-	-	-	7,883	7,883	7,883	15,766	
Depreciation	21,118	12,242	3,388	2,229	787	-	40,464	40,464	2,943	43,407	
Total Expenses	\$ 127,146	\$ 489,258	\$ 82,318	\$ 82,646	\$ 14,742	\$ 13,770	\$ 1,100,016	\$ 1,100,016	\$ 72,603	\$ 1,172,619	

YWCA OF MONROE, L.A., INC.
Monroe, Louisiana

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 1997

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	\$ 31,940
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	48,380
Loss on disposal of fixed assets	4,582
(Increase) decrease in operating assets:	
Grants receivable	(92,907)
Prepaid expenses and other assets	923
Increase (decrease) in operating liabilities:	
Accounts payable	(11,620)
Accrued expenses	3,466
Accrued compensated absences	<u>14,274</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 3,041

CASH FLOWS FROM INVESTING ACTIVITIES:

Payments for property and equipment \$ (24,777)

CASH FLOWS FROM FINANCING ACTIVITIES:

Note payments \$ (5,682)

**NET INCREASE (DECREASE) IN CASH AND
CASH EQUIVALENTS**

\$ (27,418)

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR

\$ 28,402

CASH AND CASH EQUIVALENTS AT END OF YEAR

\$ 10,984

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

YWCA of Monroe, LA is the local affiliate of YWCA of the U.S.A. The local association was chartered in 1931. The YWCA provides comprehensive and integrated services to the survivors of family violence, child abuse and rape. Primary goals include strengthening and preserving the family unit through individual and family therapy and decreasing the incidence of family violence, child abuse and rape through public awareness and education. The programs serve twelve parishes in Northeast Louisiana.

PROMISE TO GIVE

Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. All receivables are due within one year.

CASH AND CASH EQUIVALENTS

For purposes of the statements of cash flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

FIXED ASSETS

Purchases of fixed assets and major improvements in excess of \$100 are capitalized at cost. The cost of furniture and equipment acquired prior to 1993 is not determinable and, therefore, is not shown. Value for fixed assets donated prior to 1996 is not determinable and, therefore, not shown. As of January 1, 1998, donated assets have been recorded at their fair market value. Depreciation is computed on the straight-line method over the asset's estimated useful life.

INCOME TAXES

The Association is recognized as a nonprofit corporation under the laws of the State of Louisiana and under Internal Revenue Code Section 501(c)(3). It is, therefore, exempt from federal and state corporation income taxes and no provisions are made for those taxes in the financial statements.

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

FINANCIAL STATEMENT PRESENTATION

In 1996, the Association elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statement of Not-for-Profit Organizations." Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Association is required to present a statement of cash flows. As permitted by this new statement, the Association has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for 1997.

CONTRIBUTIONS

The Association also elected to adopt SFAS No. 116, "Accounting for Contributions Received and Contributions Made" in 1996. The Association previously recognized donations from the United Way as contributions in the period to which they related. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. As permitted by SFAS No. 116, the Association has retroactively applied the provisions of this new statement by restating net assets as of December 31, 1995. The adjustment of \$199,622 made to net assets as of December 31, 1995, represents time-restricted contributions from the United Way and Office of Women's Services. Under SFAS No. 116, such contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the time restriction. The effect of this new statement on the Association's change in net assets for 1996, was an increase of \$11,031 from what would have been reported under prior accounting principles.

SUBJECT POLICY

Budgets for various programs are prepared by the Association and approved by the grantor of the funds for each respective program.

ALLOCATION OF EXPENSES TO PROGRAM ACTIVITIES

Certain expenses of the YWCA are allocated to programs based on salary costs for each program. These expenses include retirement and depreciation on the YWCA facilities.

NOTE 2 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets represent donations of \$263,663 from United Way of Northeast Louisiana and Morehouse Parish for future periods. Temporarily restricted net assets are available for unrestricted use in 1998. The allocations from United Way are due within one year. Historically, differences between the amounts allocated and collected have been insignificant; therefore, no provision is made for uncollectible amounts.

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 3 - LAND, BUILDINGS AND EQUIPMENT

Major fund classes of land, building, and equipment consist of the following:

YWCA land, building and parking lot	\$ 981,132
YWCA furniture and equipment	84,491
Shelter houses and improvements	136,596
Shelter houses furniture and equipment	48,527
Rape crisis equipment	8,899
Family violence furniture and equipment	9,893
Rape crisis - 8080 equipment	1,317
Child abuse - 0860 equipment	5,326
Shelter Annex land, building and improvements	<u>98,327</u>
	872,868
Less accumulated depreciation	<u>(219,680)</u>
Net land, buildings, and equipment	<u>\$ 653,188</u>

NOTE 4 - COMPENSATED ABSENCES

The Association's personnel policies were amended January 1, 1994 to permit carry forward of sick time; therefore, a liability for compensated absences has been recorded at December 31, 1997 in the amount of \$ 38,580. Employees are not paid for any unused sick days upon termination.

NOTE 5 - LONG-TERM DEBT

Long-term debt consists of the following:

	<i>Collateral</i>	
3.8% note, payable monthly through July, 2086, to the City of Monroe, plus interest	YWCA Building	\$ 41,950
Less current maturities		<u>3,772</u>
Total long-term debt		<u>\$ 38,178</u>

YMCA OF MONROE, LA, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 5 - LONG-TERM DEBT (Continued)

Long-term debt maturities for each of the next five years:

Year Ending
 December 31,

1998	\$ 3,773
1999	5,948
2000	6,129
2001	6,313
2002	6,388
2003 and thereafter	11,238
	<u>\$41,889</u>

NOTE 6 - IN-KIND CONTRIBUTIONS

In-kind contributions for funds receiving government grants consist of time donated by volunteer workers at a rate of five to ten dollars per hour established by state and federal regulatory agencies providing the grant funds and donated food, clothing, medical facilities, medical services, prescriptions, advertising and other items valued at estimated fair market value. The volunteer hours and donated food and clothing are not recorded in the financial statements.

The following in-kind contributions are recorded in the financial statements:

Facilities donated in outlying parishes for Family Violence Program	\$ 9,884
Facilities donated by St. Francis Medical Center for the Family Violence Program	6,080
Medical services and prescriptions donated by St. Francis Medical Center for the Family Violence Program	14,170
Television and Newspaper ads for the Rape Crisis Program	3,539
Wide screen television donated by local church	1,480
Labor and materials donated by Northeast Louisiana Homebuilders Association for the Family Violence Program	<u>1,716</u>
Total recorded in-kind contributions	<u>\$36,869</u>

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

NOTE 7 - COMMITMENTS AND CONTINGENCIES

ECONOMIC DEPENDENCE

The Association receives a substantial amount of its support from federal and state government grants and from the United Way. A significant reduction in the level of this support, if this were to occur, may have an effect on the Association's programs and activities.

LINE OF CREDIT

The YWCA entered into a line of credit agreement with a local bank on March 7, 1986. The line of credit is \$50,000 at prime plus 1% due on March 7, 1987. The line of credit was not used during 1987 and is renewed annually.

NOTE 8 - DEFINED CONTRIBUTION PLAN

The Association participates in the Young Women's Christian Association Retirement Fund, Inc. All employees must join the Fund after 24 months of employment during which they earned 2,000 hours of service. The fund is a noncontributory retirement plan, meaning the Association contributes the full amount required to be credited to each employee's account. The Association must contribute 18.5% of each covered employee's compensation. In addition, one percent of each covered employee's compensation is contributed to cover administrative cost of the plan. Retirement expense for 1987 was \$58,879.

NOTE 9 - CONCENTRATIONS OF CREDIT RISK

The YWCA receives a substantial amount of its support from governmental entities and United Way. At December 31, 1987 accounts receivable, by type, are as follows:

State and federal governments	\$ 162,538
United Way agencies	<u>286,182</u>
	\$ 448,720

NOTE 10 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by donors during 1987.

Payable restrictions overspent	
Family Violence	\$ 5,188
Time restrictions expired	
Contributions made in 1986 for 1987	<u>236,252</u>
	\$ 241,440

VWCLA OF MONROE, LA
Monroe, Louisiana

SCHEDULE OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 1997

	Federal CFDA Number	Fiscal Period	Program or Award Amount	Federal Reimbursement
Department of Housing and Urban Development				
Through City of Monroe, LA HUD Emergency Shelter Grants Program	14.210	1987-98 1996-97	\$11,780 22,000	\$ - 16,438
Department of Justice				
Through Louisiana Commission on Law Enforcement Crime Victim Assistance:				
Rape Crisis	*14.575	1993-98 1996-97	51,879 16,720	12,088 19,687
Family Violence Shelter	*14.575	1993-98 1996-97	178,950 73,278	54,748 42,339
Child Abuse	*14.575	1993-98 1996-97	83,268 23,488	24,347 24,618
Violence Against Women Act Domestic Violence Services	16.388	1997-98	19,038	750
Sexual Assault Services	16.388	1997-98 1996-97	37,512 1,000	3,892 1,848
Prosecution Training Law Enforcement Training	16.388 16.388	1996-97 1996-97	8,590 8,590	8,898 8,898
Through City of Monroe, LA Community Policing to Combat Domestic Violence	16.718	1996-97	153,154	82,616
Department of Health and Human Services				
Through Louisiana Department of Health and Hospitals Rape Crisis	93.391	1993-98	182,608	68,572
Through Louisiana Office of Community Services Social Services Black Grant	93.687	1997-98 1996-97	38,808 38,808	4,723 11,823
Through Louisiana Office of Women's Services Family Violence Prevention and Services	93.671	1997-98 1996-97	28,264 21,668	18,331 21,680
*Denotes major programs				<u>522,834</u>

**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**

To the Board of Directors
YWCA of Monroe, LA, Inc.
Monroe, Louisiana

I have audited the financial statements of YWCA of Monroe, LA, Inc. As of and for the year ended December 31, 1997, and have issued my report thereon dated April 30, 1998. I conducted my 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.

Compliance

As part of obtaining reasonable assurance about whether YWCA of Monroe, LA, Inc.'s financial statements are free of material misstatement, I 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 these provisions was not an objective of my audit, and accordingly I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered YWCA of Monroe, LA, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 to 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.


BONNIE T. ROBINETTE, CPA

Monroe, Louisiana
April 30, 1998

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR 113**

To the Board of Directors
YWCA of Monroe, LA, Inc.
Monroe, Louisiana

Compliance

I have audited the compliance of YWCA of Monroe, LA, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-113 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. YWCA of Monroe, LA, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of YWCA of Monroe, LA, Inc.'s management. My responsibility is to express an opinion on YWCA of Monroe, LA, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the OMB Circular A-113, *Standards of Good Governmental and Non-Profit Organizations*. Those standards and OMB Circular A-113 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about YWCA of Monroe, LA, Inc.'s compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of YWCA of Monroe, LA, Inc.'s compliance with those requirements.

In my opinion, YWCA of Monroe, LA, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

Internal Control Over Compliance

The management of YWCA of Monroe, LA, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered YWCA of Monroe, LA, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-113.

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



ROSANNE T. ROBINSON, CPA

Monroe, Louisiana
April 30, 1988

YWCA OF MONROE, LA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1997

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: *unqualified*

Internal control over financial reporting:

- * Material weakness(s) identified? Yes No
- * Reportable condition(s) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- * Material weakness(s) identified? Yes No
- * Reportable condition(s) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: *unqualified*

Any audit findings disclosed that are required to be reported in accordance with section 580(a) of Circular A-133? Yes No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
26-229	Child Welfare Assistance

Dollar threshold used to distinguish between type A and type B programs: \$ 100,000

Auditor qualified as low-risk auditor? Yes No

**YWCA OF MONROE, LA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE