

To the Board of Directors of
The Private Industry Council for
The Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
December 23, 1996
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4) SIGNIFICANT AUDIT ADJUSTMENTS

We did not initiate any significant audit adjustments during our recent examination. Year end adjustments and closing entries were prepared.

This information is intended solely for the use of the Audit Committee, Board of Directors, management of the P.I.C. and should not be used for any other purpose.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.



Bourgeois Bennett

COMMUNICATIONS WITH BOARD OF DIRECTORS

To the Board of Directors of
The Private Industry Council for
The Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
Houma, Louisiana.

In fulfilling our responsibility as The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc., (the P.I.C.), auditors for the year ended June 30, 1996, we are required to communicate to the Board of Directors certain matters related to the conduct of our audit.

1) AUDITOR'S RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

Our audit was conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" issued by the Comptroller General of the United States which require that we plan and perform the audit to obtain reasonable assurance about whether the statements are free of material misstatements.

As required, separate letters have been issued on internal control and compliance with laws and regulations.

2) SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are described in Note 1 to the financial statements. No new accounting policies were adopted nor required to be adopted for the year ended June 30, 1996.

3) MANAGEMENT JUDGEMENTS AND ACCOUNTING ESTIMATES

The most significant estimates reflected in the general purpose financial statements relate to the collectibility of accounts receivable and claims and judgements incurred. Management has provided us with representations concerning these matters.

COMMUNICATIONS LETTER

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc.

June 30, 1996

Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1984

All Federal grant awards of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (P.I.C.), are included in the scope of the OMB Circular A-128, Single Audit Act of 1984.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Accrued revenue at year end represents entitlements not yet received. Deferred revenue at year end represents funds received in excess of reimbursable expenditures incurred.

Federal Financial Assistance				Other Revenues	Expenditures
Received - Cash Basis	Accrued (Deferred)		Accrual Basis	Accrual Basis Local	
	6/30/95	6/30/96			
\$ 72,859	\$ 72,859	\$ -	\$ -		\$ -
601,163	-	58,049	659,212		659,212
101,839	101,839	-	-		-
442,404	-	75,778	518,182		518,182
175,294	175,294	-	-		-
549,395	-	123,608	673,003		673,003
24,624	24,624	-	-		-
285,493	-	29,266	314,759		314,759
93,869	11,491	-	82,378		82,378
7,221	7221	-	-		-
45,418	-	2,018	47,436		47,436
44,056	44,056	-	-		-
72,872	-	19,578	92,450		92,450
<u>\$2,516,507</u>	<u>\$ 437,384</u>	<u>\$ 308,297</u>	<u>\$2,387,420</u>	<u>\$ -</u>	<u>\$2,387,420</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

**The Private Industry Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.**

For the year ended June 30, 1996

Federal Granting Agency/ Recipient State Agency/ Grant Program	Grant Number	Federal Catalog Number
<u>Department of Labor</u>		
<u>Pass Through Payments:</u>		
<u>Department of Labor:</u>		
Job Training Partnership Act	94/95-31-II-A	17.246
Job Training Partnership Act	95/96-31-II-A	17.246
Job Training Partnership Act	94/95-31-II-B	17.246
Job Training Partnership Act	95/96-31-II-B	17.250
Job Training Partnership Act	94/95-31-II-C	17.250
Job Training Partnership Act	95/96-31-II-C	17.250
Job Training Partnership Act	94/95-31-III	17.250
Job Training Partnership Act	95/96-31-III	17.250
Job Training Partnership Act	95/96-31-III-D	17.250
Job Training Partnership Act	95/96-31-INC	17.246
Job Training Partnership Act	95/96-31-INC	17.246
 <u>Department of Education:</u>		
Job Training Partnership Act	4-08-175-3031-2	17.250
Job Training Partnership Act	5-08-175-3031-2	17.250
 Totals		

See notes to schedule of federal financial assistance.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

To the Board of Directors of The Private Industry
Council of the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
Houma, Louisiana.

We have audited the general purpose financial statements of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (the P.I.C.), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 23, 1996. These general purpose financial statements are the responsibility of the P.I.C.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the P.I.C. taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.

This report is intended for the information of the Board of Directors, management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT OPINION ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO THE MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM**

To the Board of Directors of The Private Industry
Council of the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
Houma, Louisiana.

We have audited the general purpose financial statements of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (the P.I.C.), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 23, 1996.

We have also audited the P.I.C.'s compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; monitoring subrecipients; and special tests and provisions contained in the OMB Compliance Supplement for Single Audits of State and Local Governments that are applicable to its major federal financial assistance program, the Job Training Partnership Act, for the year ended June 30, 1996. The management of the P.I.C. is responsible for the P.I.C.'s compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the P.I.C.'s compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements identified in the previous paragraph.

In our opinion, the P.I.C. complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; monitoring subrecipients; special tests and provisions and other specific requirements contained in the OMB Compliance Supplement for Single Audits of State and Local Governments that are applicable to its major federal financial assistance program for the year ended June 30, 1996.

This report is intended for the information of the Board of Directors, management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE
COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO
THE MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM**

To the Board of Directors of The Private Industry
Council of the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
Houma, Louisiana.

We have audited the general purpose financial statements of The Private Industry Council of the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (the P.I.C.), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 23, 1996.

We have applied procedures to test the P.I.C.'s compliance with the following requirements applicable to its federal financial assistance program, the Job Training Partnership Act, for the year ended June 30, 1996.

- Political Activity
- Civil Rights
- Cash Management
- Allowable Costs/Cost Principles
- Drug-Free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the P.I.C.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe the P.I.C. had not complied, in all material respects, with those requirements.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN
AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of The Private Industry
Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
Houma, Louisiana.

We have audited the general purpose financial statements of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (the P.I.C.), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the P.I.C., is the responsibility of the P.I.C.'s management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the P.I.C.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances on noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the Board of Directors, management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.

During the year ended June 30, 1996, the P.I.C. expended all of its federal financial assistance under the major federal financial assistance program Job Training Partnership Act.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the P.I.C.'s major federal financial assistance program, Job Training Partnership Act. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulation that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.

The management of the P.I.C. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and the federal financial assistance program is managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering the federal financial assistance program in the following categories:

Accounting

- Cash Receipts
- Cash Disbursements
- Payroll
- Fixed Assets

General Requirements

- Political Activity
- Civil Rights
- Cash Management
- Allowable Costs/Cost Principles
- Drug-Free Workplace
- Administrative Requirements

Specific Requirements

- Types of Services
- Eligibility
- Reporting
- Monitoring Subrecipients
- Special Tests and Provisions - Compliance Supplement

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Directors of The Private Industry
Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
Houma, Louisiana.

We have audited the general purpose financial statements of the Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty- One, Inc. (the P.I.C.), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 23, 1996. We have also audited the compliance of the P.I.C. with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the P.I.C. complied with laws and regulations, noncompliance with which would be material to the major federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the P.I.C. in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the P.I.C. and on the compliance of the P.I.C. with requirements applicable to the major program, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to the federal financial assistance program. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements of the P.I.C. in a separate report dated December 23, 1996.

In planning and performing our audit of the general purpose financial statements of the general purpose financial statements for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structures, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL
PURPOSE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of The Private Industry
Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
Houma, Louisiana.

We have audited the general purpose financial statements of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (the P.I.C.), a component unit of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government 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 general purpose financial statements are free of material misstatement.

The management of the P.I.C. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

<u>Title III Fund</u>	<u>Title III D Fund</u>	<u>5% In- centive Fund</u>	<u>Career Net</u>	<u>Total</u>
\$ 314,759	\$ 82,378	\$ 47,436	\$ 52,184	\$2,347,154
-	-	-	-	92450
<u>314,759</u>	<u>82,378</u>	<u>47,436</u>	<u>52,184</u>	<u>2,439,604</u>
\$ 40,973	3,563	\$ 27,055	\$ -	\$ 322,681
916	195	536	4,216	11,579
19,779	2,258	3,965	756	127,904
1,347	255	-	506	10,371
251	4	75	-	1,621
<u>63,266</u>	<u>6,275</u>	<u>31,631</u>	<u>5,478</u>	<u>474,156</u>
122,129	12,839	1,340	-	782,702
17,138	1,034	401	-	85,901
73,319	13,737	3,534	-	269,529
7,356	630	1,636	-	42,738
13,365	14	301	46,706	67,209
<u>233,307</u>	<u>28,254</u>	<u>7,212</u>	<u>46,706</u>	<u>1,248,079</u>
-	30,429	-	-	524,583
-	-	-	-	7,794
18,186	17,420	8,593	-	174,005
-	-	-	-	10,557
-	-	-	-	430
<u>18,186</u>	<u>47,849</u>	<u>8,593</u>	-	<u>717,369</u>
<u>314,759</u>	<u>82,378</u>	<u>47,436</u>	<u>52,184</u>	<u>2,439,604</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS**

**The Private Industry Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
(d/b/a the Work Connection)**

For the year ended June 30, 1996

	<u>II A Fund</u>	<u>II B Fund</u>	<u>II C Fund</u>	<u>8% Fund</u>
Revenues				
Intergovernmental:				
State of Louisiana:				
Department of Labor	\$ 659,212	\$ 518,182	\$ 673,003	\$ -
Department of Education	-	-	-	92,450
Total revenues	<u>659,212</u>	<u>518,182</u>	<u>673,003</u>	<u>92,450</u>
Expenditures				
Economic development and assistance:				
Administrative:				
Personal services	\$ 94,678	\$ 76,598	\$ 68,980	\$ 10,834
Supplies and materials	2,386	1,441	1,661	228
Other services and charges	46,109	24,623	27,283	3,131
Repairs and maintenance	3,325	2,240	2,291	407
Capital expenditures	642	107	497	45
	<u>147,140</u>	<u>105,009</u>	<u>100,712</u>	<u>14,645</u>
Training:				
Personal services	257,645		344,098	44,651
Supplies and materials	38,463		26,959	1,906
Other services and charges	107,179		56,082	15,678
Repairs and maintenance	14,564		17,749	803
Capital expenditures	764		5,881	178
	<u>418,615</u>		<u>450,769</u>	<u>63,216</u>
Training related/supportive service:				
Personal services	55,038	365,962	71,627	1,527
Supplies and materials	1,843	4,085	1,866	-
Other services and charges	34,026	36,933	45,785	13,062
Repairs and maintenance	2,550	5,763	2,244	-
Capital expenditures	-	430	-	-
	<u>93,457</u>	<u>413,173</u>	<u>121,522</u>	<u>14,589</u>
Total expenditures	<u>659,212</u>	<u>518,182</u>	<u>673,003</u>	<u>92,450</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balances				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

<u>Title III Fund</u>	<u>5% In- centive Fund</u>	<u>Career Net</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 4,544
29,266	2,018	36,827	345,124
-	-	-	862
-	616	335	23,687
<u>\$ 29,266</u>	<u>\$ 2,634</u>	<u>\$ 37,162</u>	<u>\$ 374,217</u>
\$ 27,529	\$ 2,634	\$ 37,162	\$ 350,405
<u>1,737</u>	<u>-</u>	<u>-</u>	<u>23,812</u>
<u>29,266</u>	<u>2,634</u>	<u>37,162</u>	<u>374,217</u>
-	-	-	-
<u>\$ 29,266</u>	<u>\$ 2,634</u>	<u>\$ 37,162</u>	<u>\$ 374,217</u>

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

**The Private Industry Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
(d/b/a the Work Connection)**

June 30, 1996

	<u>II A Fund</u>	<u>II B Fund</u>	<u>II C Fund</u>	<u>8% Fund</u>
Assets				
Cash	\$ 4,544	\$ -	\$ -	\$ -
Due from other governmental units	58,049	75,778	123,608	19,578
Receivables - miscellaneous	862	-	-	-
Due from other funds	<u>22,736</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 86,191</u>	<u>\$ 75,778</u>	<u>\$ 123,608</u>	<u>\$ 19,578</u>
 Liabilities and Fund Equity				
Accounts payable and accrued expenses	\$ 86,066	\$ 55,804	\$ 122,596	\$ 18,614
Due to other funds	<u>125</u>	<u>19,974</u>	<u>1,012</u>	<u>964</u>
Total liabilities	<u>86,191</u>	<u>75,778</u>	<u>123,608</u>	<u>19,578</u>
 Fund Balances				
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 86,191</u>	<u>\$ 75,778</u>	<u>\$ 123,608</u>	<u>\$ 19,578</u>

See notes to financial statements.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

SPECIAL REVENUE FUNDS

II A Fund - To account for funds received under Title II-A of the Job Training Partnership Act. Funds are used to increase the employability of economically disadvantaged adults through participation in classroom and on-the-job training and work experience. In addition, employer outreach, job search and direct placement activities are conducted.

II B Fund - To account for funds received under Title II-B of the Job Training Partnership Act. Funds are used to increase the employability of economically disadvantaged youth through the Job Training Partnership Act Summer Youth Employment Program.

II C Fund - To account for funds under Title II-C of the Job Training Partnership Act. Funds are used to increase the employability of economically disadvantaged youth through participation in classroom and on-the-job training, work experience and exemplary youth programs. In addition, employer outreach, job search and direct placement activities are conducted.

8% Fund - To account for Education Set aside funds received under the Job Training Partnership Act passed through the Louisiana Department of Education. Funds are used to provide classroom training to economically disadvantaged youths and adults in occupations in which the participants may be placed in unsubsidized employment.

Title III Fund - To account for funds received under Title III of the Job Training Partnership Act. Funds are used to increase the employability of dislocated workers through classroom training and on the job training programs.

Title III D Fund - To account for funds received under Title III of the Job Training Partnership Act for disaster relief. Funds are used to increase the employability of dislocated workers through classroom training and on-the-job training programs used for disaster clean-up.

5% Incentive Fund - To account for funds received under Title II-A and II-C of the Job Training Partnership Act. Funds are used to provide employment and training activities for eligible youth and adults and/or administrative purposes.

Career Net Fund - To account for funds received under the Career Net Workforce Development Network. Funds are used to provide computer hardware and software to participants seeking greater access to information for selecting, changing or upgrading their careers through the use of job vacancy listings, career information and training opportunities.

Note 10 - COMPENSATION OF BOARD OF DIRECTORS

No compensation was paid to Directors of the Private Industry Council for the year ended June 30, 1996.

Note 8 - DEFINED CONTRIBUTION PLAN (Continued)

\$751,387. The P.I.C.'s contributions were calculated using eligible salaries of \$726,385. The covered employees made the required 5% contribution, amounting to \$36,319 and the P.I.C. contributed an equal amount in matching funds. Also, covered employees made voluntary contributions which are not subject to matching requirements amounting to \$6,188. During the year ended June 30, 1996, the P.I.C. contributed \$315 towards reimbursement for trustee fees which are included in contributions. Total contributions for the year amounted to \$78,826.

At June 30, 1996, plan investments consisted of the following:

	<u>Cost</u>	<u>Market Value</u>
Cash	\$ 4,839	\$ 4,839
Mutual Funds:		
One Group US Treasury Securities Money Market Fund	23,319	23,319
One Group LTD. Volatility Bond Fund	25,775	25,688
One Group Government Bond Fund	156,718	154,620
One Group Gulf South Growth Fund	76,452	96,469
One Group Income Equity Fund	123,397	166,361
One Group Value Growth Fund	135,887	161,026
Notes and Mortgages	57,005	57,005
Accrued income receivable	<u>1,996</u>	<u>1,996</u>
Totals	<u>\$605,388</u>	<u>\$691,323</u>

The mutual funds are invested in various corporate equity and fixed rate securities and are not collateralized.

Note 9 - ECONOMIC DEPENDENCY

The P.I.C. receives its revenue from funds provided through grants administered by the Louisiana Department of Labor and the Louisiana Department of Education. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state levels the amount of the funds the P.I.C. receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the P.I.C. will receive in the next fiscal year.

Note 6 - LONG-TERM OBLIGATIONS (Continued)

The following is a summary of the changes in long-term obligations of the P.I.C. for the year ended June 30, 1996:

Long-term obligations, July 1, 1995	\$103,286
Net decrease in accumulated unpaid vacation and sick leave	<u>32,796</u>
Long-term obligations, June 30, 1996	<u>\$ 70,490</u>

Note 7 - OFFICE RENTALS

During 1996 the PIC ceased renting office facilities in Cut-Off and Napoleonville. Office space is rented on a month-to-month basis in Houma and Thibodaux. Also, automobiles are rented on a month-to-month basis. Rental expenditures incurred on the offices and the automobiles amounted to \$111,696 during the year ended June 30, 1996.

Note 8 - DEFINED CONTRIBUTION PLAN

Effective April 1, 1988, the P.I.C. provides pension benefits for all of its permanent full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Bank One of Louisiana serves as the administrator of the single employer defined contribution plan. Employees are eligible to participate on the earlier of the first day of the plan year or six months after the first day of the plan year, after the completion of three months service. At June 30, 1996, 33 employees of the P.I.C. participated in the plan. The plan requires that both the employee and the P.I.C. contribute an amount equal to 5% of all compensation paid by the P.I.C. to the employee. The P.I.C.'s contributions for each employee and investment earnings allocated to each employee's account begin vesting at a rate of 20% per year after three years of service. Full vesting occurs after seven years of service. For purposes of participation and vesting, a year of service means a twelve consecutive month period, provided the employee works 1,000 hours. Program participants receiving compensation reimbursement are not staff employees of the P.I.C. and are ineligible for participation in the plan. P.I.C. contributions and investment earnings forfeited by employees who leave employment before being fully vested are reallocated to the remaining participants based on their pro-rata share of total participant compensation. The P.I.C.'s total staff payroll for the year ended June 30, 1996 was

Note 4 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

<u>Individual Funds</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue Funds: (Continued)		
8% Fund	-	964
Title III Fund	-	1,737
5% Incentive Fund	616	-
Career Net Fund	<u>335</u>	<u>-</u>
 Total Special Revenue Funds	 23,687	 23,812
 Pension Trust Fund	 <u>125</u>	 <u>-</u>
 Totals	 <u>\$23,812</u>	 <u>\$23,812</u>

Note 5 - CHANGES IN FIXED ASSETS

A summary of changes in fixed assets follows:

	<u>Balance July 1, 1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1996</u>
Office furniture equipment and fixtures	\$1,976,934	\$74,957	\$220,552	\$1,831,339
Machinery and equipment	<u>78,251</u>	<u>-</u>	<u>-</u>	<u>78,251</u>
 Totals	 <u>\$2,055,185</u>	 <u>\$74,957</u>	 <u>\$220,552</u>	 <u>\$1,909,590</u>

Note 6 - LONG-TERM OBLIGATIONS

A long-term liability for accumulated unpaid vacation and sick leave of \$70,490 which represents the P.I.C.'s commitment to fund such costs from future operations, has been recorded in the General Long-Term Obligations Account Group at June 30, 1996.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Total Column on Combined Statements - Overview

Total column on the combined statements - overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - CASH AND INVESTMENTS

The P.I.C. is a quasi-governmental entity which is not required to comply with Louisiana laws relating to collateralization of cash and investments. Cash deposited in a financial institution at June 30, 1996 was adequately collateralized under FDIC insurance. There were no investments other than those in the defined contribution plan (see Note 8).

Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 1996 consisted of the following:

State of Louisiana -		
Department of Labor		\$325,546
Department of Education		<u>19,578</u>
Total		<u>\$345,124</u>

Note 4 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

Such balances at June 30, 1996 are as follows:

<u>Individual Funds</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue Funds:		
II A Fund	\$22,736	\$ 125
II B Fund	-	19,974
Title IIC	-	1,012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Accumulated Vacation and Sick Leave (Continued)

Employees earn seven days sick leave per year and are permitted to accumulate sick leave from one year to the next. Accumulated sick leave is due to the employee at the time of termination or death. The sick leave policy provides that employees are allowed to take sick leave as earned.

Accumulated vacation and sick leave benefits are reported as a liability in the General Long-Term Obligations Account Group.

h) Operating Budgetary Data

The P.I.C. is a quasi-governmental entity which is not legally required to adopt budgets. A budget for each Special Revenue Fund is submitted to the respective state grantor departments for approval. Funding is from intergovernmental grants received from the Louisiana Department of Labor and the Louisiana Department of Education. Some budgets are prepared on a June 30 and others on a September 30 fiscal year basis to coincide with intergovernmental grants received from the Louisiana Department of Labor and the Louisiana Department of Education. Some budgets are prepared on a June 30 and others on a September 30 fiscal year basis to coincide with state department budgeting of grants for the II A, II B, II C, 8%, Title III and 5% Incentive and Career Net Funds. Due to the above, budget to actual comparisons are not presented for the year ended June 30, 1996.

i) Encumbrance

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the P.I.C.

j) Reclassification

In accordance with Louisiana Department of Labor regulations, training expenditures in the IIB fund have been reclassified and reported as training related/supportive service expenditures in the IIB fund for the year ended June 30, 1996.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Fixed Assets and Long-Term Obligations (Continued)

Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at actual or estimated historical cost.

Long-term obligations expected to be financed from Governmental Funds are accounted for in the General Long-Term Obligations Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligations Account Group.

g) Accumulated Vacation and Sick Leave

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid in all Governmental Funds.

Employees can earn twelve, eighteen or twenty-four days per year vacation leave, depending on their length of employment. Accumulated vacation leave benefits are due to the employee, at the time of termination or death. The vacation policy provides that employees are to take vacation within one year of being earned, but after January 1 of the following year. Employees may accumulate and carryforward no more than forty hours annual leave from one year to the next.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Structure

The accounting system is organized and operated on a fund basis whereby a separate, self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds are grouped, in the financial statements in this report, into two broad fund categories and two generic fund types as follows:

Governmental Funds

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund

Pension Trust Fund - The Pension Trust Fund is used to account for assets of the defined contribution plan held by the P.I.C. in a trustee capacity for employees. The Pension Trust Fund is used to account for operations where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/ or net income is appropriate for capital maintenance.

Account Groups

General Fixed Account Group - The General Fixed Account Group is used to account for fixed assets not accounted for in the trust fund.

General Long-Term Debt Account Group - The General Long-Term Debt Account Group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of the trust fund.

c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

NOTES TO FINANCIAL STATEMENTS**The Private Industry Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
(d/b/a The Work Connection)**

June 30, 1996

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (the P.I.C.), conform to generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant accounting policies:

a) Reporting Entity

The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (the P.I.C.), is a component unit of the Terrebonne Parish Consolidated Government (the Parish), and as such, these financial statements will be included in the comprehensive annual financial report of the Parish for the year ending December 31, 1996.

The P.I.C. receives of its revenue reported in its Special Revenue Funds primarily from federal financial assistance grants provided by the Job Training Partnership Act of 1982. In addition, state funding is provided by the Career Net Work force Development grant from the State of Louisiana, Department of Labor.

The P.I.C. was incorporated as a non-profit corporation on August 28, 1987. The P.I.C., under an administrative agreement effective January 1, 1988, with the Parish serves to administer the job training plan pursuant to the Job Training Partnership Act in the Parishes of Assumption, Lafourche, and Terrebonne, which have been designated as Service Delivery Area Thirty-One. The Parish serves as grant recipient for funds received by the P.I.C. under the Job Training Partnership Act.

The P.I.C. has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE - FIDUCIARY FUND TYPE**

**The Private Industry Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
(d/b/a The Work Connection)**

For the year ended June 30, 1996

	<u>Pension Trust Fund</u>
Operating Revenues	
Contributions	\$ 78,826
Investment earnings	<u>69,521</u>
Total operating revenues	148,347
Operating Expenses	
Distributions to participants	<u>56,204</u>
Net Income	92,143
Fund Balance	
Beginning of year	<u>513,370</u>
End of year	<u>\$ 605,513</u>

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE**

**The Private Industry Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
(d/b/a The Work Connection)**

For the year ended June 30, 1996

	<u>Special Revenue Funds</u>
Revenues	
Intergovernmental	<u>\$2,439,604</u>
Expenditures - Economic Development and Assistance	
Administrative	474,156
Training	1,248,079
Training related/supportive service	<u>717,369</u>
Total expenditures	<u>2,439,604</u>
Excess of Revenues Over Expenditures	-
Fund Balance	
Beginning of year	<u>-</u>
End of year	<u>\$ -</u>

See notes to financial statements.

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

**The Private Industry Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
(d/b/a The Work Connection)**

June 30, 1996

	<u>Governmental</u> <u>Fund Types</u> <u>Special</u> <u>Revenue</u>	<u>Fiduciary</u> <u>Fund Types</u> <u>Pension</u> <u>Trust</u>	<u>Account Groups</u>		<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
			<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-Term</u> <u>Obligations</u>	
Assets					
Cash	\$ 4,544	\$ -	\$ -	\$ -	\$ 4,544
Investments	-	605,388	-	-	605,388
Due from other governmental units	345,124	-	-	-	345,124
Receivables - miscellaneous	862	-	-	-	862
Due from other funds	23,687	125	-	-	23,812
Fixed assets	-	-	1,909,590	-	1,909,590
Amount to be provided for retirement of general long- term obligations	-	-	-	70,490	70,490
Totals	<u>\$ 374,217</u>	<u>\$ 605,513</u>	<u>\$ 1,909,590</u>	<u>\$ 70,490</u>	<u>\$ 2,959,810</u>
Liabilities					
Accounts payable and accrued expenses	\$ 350,405			\$ -	\$ 350,405
Due to other funds	23,812			-	23,812
Long-term obligations	-			70,490	70,490
Total liabilities	<u>374,217</u>			<u>70,490</u>	<u>444,707</u>
Commitments					
Fund Equity					
Investments in general fixed assets			\$ 1,909,590		1,909,590
Fund balance:					
Reserved for employees' retirement system		\$ 605,513			605,513
Total fund equity		<u>605,513</u>	<u>1,909,590</u>		<u>2,515,103</u>
Totals	<u>\$ 374,217</u>	<u>\$ 605,513</u>	<u>\$ 1,909,590</u>	<u>\$ 70,490</u>	<u>\$ 2,959,810</u>

See notes to financial statements.

In accordance with Government Auditing Standards, we have also issued a report dated December 23, 1996 on our consideration of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc.'s internal control structure and a report dated December 23, 1996 on its compliance with laws and regulations.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
December 23, 1996.



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Private Industry
Council for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.,
Houma, Louisiana.

We have audited the accompanying general purpose financial statements of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc., (the P.I.C.), a component unit of the Terrebonne Parish Consolidated Government, and the combining, individual fund and account group financial statements as of and for the year ended June 30, 1996, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the P.I.C.'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; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also in our opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of The Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. as of June 30, 1996, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

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Service Delivery Area Thirty-One, Inc.
(d/b/a The Work Connection)**

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Financial Report

***The Private Industry Council
for the Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc.
(d/b/a The Work Connection)***

Houma, Louisiana

June 30, 1996

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 FEB 26 1997

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