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CAPITAL AREA FAMILY VIOLENCE  
INTERVENTION CENTER, INC.  
BATON ROUGE, LOUISIANA  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 08-09-00

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## Donald C. DeVille

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### INDEPENDENT AUDITOR'S REPORT

May 5, 2000

Members of the Board of Directors  
Capital Area Family Violence Intervention Center, Inc.  
Baton Rouge, Louisiana

I have audited the accompanying statements of financial position of Capital Area Family Violence Intervention Center, Inc. (a non-profit organization) as of December 31, 1999, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Capital Area Family Violence Intervention Center, Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I 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. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Capital Area Family Violence Intervention Center, Inc. as of December 31, 1999, and the changes in 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 a report dated May 5, 2000, on our consideration of The Capital Area Family Violence Intervention Center, Inc. internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the financial statements of Capital Area Family Violence Intervention Center, Inc. taken as a whole. The accompanying schedule of expenditures 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 1999**

(With Comparative Totals for 1998)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTALS</u>	
			<u>1999</u>	<u>1998</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$237,285	\$-0-	\$237,285	\$303,837
Baton Rouge Foundation	-0-	111,665	111,665	81,735
Grants Receivables	21,584	-0-	21,584	81,451
Prepaid Expenses	9,516	-0-	9,516	10,248
Property Plant & Equipment	373,282	-0-	373,282	365,879
Deposits	556	-0-	556	432
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>642,223</b>	<b>111,665</b>	<b>753,888</b>	<b>843,582</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>LIABILITIES</b>				
Mortgages Payable	\$130,942	-0-	\$130,942	\$143,145
Accounts Payable	4,835	-0-	4,835	9,537
Employee Withholdings	1,048	-0-	1,048	999
Accrued Vacation	28,745	-0-	28,745	21,341
Accrued Wages	11,127	-0-	11,127	8,239
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>176,697</b>	<b>-0-</b>	<b>176,697</b>	<b>183,261</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>NET ASSETS</b>				
Unrestricted	465,526	-0-	465,526	578,586
Temporary Restricted				
Advances - OWS	-0-	-0-	-0-	-0-
Endowment	-0-	111,665	111,665	81,735
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>	<b>465,526</b>	<b>111,665</b>	<b>577,191</b>	<b>660,321</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>642,223</b>	<b>111,665</b>	<b>753,888</b>	<b>843,582</b>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 1999**

(With Comparative Totals for 1998)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL 1999</u>	<u>TOTAL 1998</u>
<b>REVENUE AND OTHER SUPPORT:</b>				
Contributions	\$107,019	\$12,671	\$119,690	\$124,953
United Way	220,862	-0-	220,862	220,862
Grants	-0-	546,291	546,291	547,766
Interest & Investment Income	1,941	19,150	21,091	10,436
Fund Raising	19,736	-0-	19,736	20,500
Miscellaneous	6,550	-0-	6,550	3,903
Net Assets Released from Restrictions: Restrictions Satisfied By Payment	548,182	(548,182)	-0-	-0-
<b>TOTAL REVENUE AND OTHER SUPPORT</b>	<b>904,290</b>	<b>29,930</b>	<b>934,220</b>	<b>928,420</b>
<b>EXPENSES:</b>				
PROGRAM SERVICES				
Office of Womens Support	273,386	-0-	273,386	301,485
Law Enforcement	53,346	-0-	53,346	47,978
FEMA	8,197	-0-	8,197	8,672
STOP VAWA	30,315	-0-	30,315	26,835
ESPG	9,885	-0-	9,885	7,316
City Parish	204,200	-0-	204,200	138,196
Pennington	30,189	-0-	30,189	19,519
Public Donations	131,145	-0-	131,145	33,966
SUPPORT SERVICES				
Management	265,798	-0-	265,798	256,914
Fund Raising	10,889	-0-	10,889	11,388
<b>TOTAL EXPENSES</b>	<b>1,017,350</b>	<b>-0-</b>	<b>1,017,350</b>	<b>852,269</b>
<b>CHANGES IN NET ASSETS</b>	<b>(113,060)</b>	<b>29,930</b>	<b>(83,130)</b>	<b>76,151</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>578,586</b>	<b>81,735</b>	<b>660,321</b>	<b>584,170</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>465,526</b>	<b>111,665</b>	<b>577,191</b>	<b>660,321</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 1998

ATTACH LOTUS SCHEDULE HERE

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 1999  
(With Comparative Totals for 1998)

	<u>1999</u>	<u>1998</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Increase In Net Assets	\$(83,130)	\$76,151
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:		
Depreciation	22,250	22,870
<b>(Increase) Decrease In Operating Assets:</b>		
Grants Receivables	59,867	(7,469)
Prepaid Expenses	732	(642)
Deposit	(124)	-0-
<b>Increase (Decrease) In Operating Liabilities:</b>		
Accounts Payable	(4,702)	4,855
Withholding	49	(1,733)
Accrued Vacations	7,404	5,713
Accrued Wages	2,888	4,222
	<hr/>	<hr/>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>5,234</b>	<b>103,997</b>
	<hr/>	<hr/>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Increase in Baton Rouge Foundation	(29,930)	(15,921)
Purchase of Equipment & Improvements	(29,653)	(7,967)
	<hr/>	<hr/>
	<b>(59,583)</b>	<b>(23,888)</b>
	<hr/>	<hr/>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES:</u></b>		
Repayment of Long-Term Debt	(12,203)	(11,436)
	<hr/>	<hr/>
	<b>(12,203)</b>	<b>(11,436)</b>
	<hr/>	<hr/>
<b>NET INCREASES IN CASH AND CASH EQUIVALENTS</b>	<b>(66,552)</b>	<b>68,673</b>
<b>CASH AND CASH EQUIVALENTS, Beginning of Year</b>	<b>303,837</b>	<b>235,164</b>
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS, End of Year</b>	<b>237,285</b>	<b>303,837</b>
	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**NOTE #1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Capital Area Family Violence Intervention Center, Inc. (Center) is a Louisiana non-profit corporation, incorporated in 1991 to administer programs to assist battered women in the greater Baton Rouge Area. Such programs include a 24 hour hotline, counseling, advocacy temporary emergency shelter and education and training.

**BASIS OF PRESENTATION**

The financial statements are presented in accordance with Statement of Financial Accounting Standards No. 116 (SFAS No. 116), "Accounting for Contributions Received and Contributions Made" and Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". SFAS No. 116 requires contributions to be recognized as revenue when they are received or unconditionally pledged. SFAS No. 117, which eliminates the utilization of fund accounting for financial reporting purposes, requires net assets to be classified as either 1) unrestricted, 2) temporarily restricted, or 3) permanently restricted depending on limitations placed on the net assets.

**DONATED SERVICES**

Amounts have not been reported in the statements for donated services because they do not meet the criteria for recognition under SFAS No. 116. A substantial number of volunteers have donated significant amounts of their time to the Organization.

Contributions of service shall be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individual possessing those skills and would typically need to be purchased if not provided by donation.

**REVENUE RECOGNITION**

Contributions are recognized as revenue when they are received or unconditionally pledged.

**Conditions** - Contributions are recorded as unrestricted as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.



CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

REVENUE RECOGNITION: CONTRIBUTIONS - Continued...

All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purposes restriction is accomplished), temporarily restricted net assets are classified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used.

Contributions receivable represent amounts committed by donors that have not been received by the Organization.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code.

CASH AND CASH EQUIVALENTS

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

PREPAID

Insurance and similar services which extend over more than one accounting period have been recorded when paid.

ACCOUNTS RECEIVABLE

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

USE OF ESTIMATES

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

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**PROPERTY AND EQUIPMENT**

The purchase of property and equipment is recorded at cost. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Property and equipment is depreciated using the straight-line method over the estimated useful lives of 10 to 32 years for buildings and improvements and 5-10 years for equipment.

**COMPARATIVE DATA**

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the House's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**NOTE #2. CASH AND CASH EQUIVALENTS**

The Capital Area Family Violence Intervention Center's cash is as follows as of December 31, 1999:

	<u>BOOK VALUE</u>	<u>BANK BALANCE</u>	<u>FDIC INSURED</u>	<u>AT RISK</u>
Petty Cash	\$250	-0-	-0-	-0-
Demand	237,035	\$248,016	\$200,458	\$47,458
	<u>237,285</u>	<u>248,016</u>	<u>209,458</u>	<u>47,458</u>

**NOTE #3. FIXED ASSETS**

A summary of Fixed Asset at year-end follows:

	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>BOOK VALUE</u>
Land	\$45,000	-0-	\$45,000
Furniture and Fixtures	122,096	\$73,973	48,123
Buildings	417,116	136,957	280,159
Total	<u>584,212</u>	<u>210,930</u>	<u>373,282</u>

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**NOTE #4. NOTES PAYABLE**

The Center has a note payable with a balance of \$130,942 (originally \$196,298) is secured by land and buildings payable to Diocese of Baton Rouge in monthly installments of \$1,762 at an annual interest rate of 6.5% with final payment on 5/01/2008. Principal reduction totals: \$13,019 in 2000; \$13,891 IN 2001; \$14,821 in 2002; \$15,814 in 2003; \$16,873 In 2004; and \$56,524 thereafter.

**NOTE #5. TAX DEFERRED ANNUITY**

The employees of Capital Area Family Violence Intervention Center, Inc. participate in a tax deferred annuity where by they elect to defer a percentage of their salary. The Center contributes 5% of employees' salary after one year.

**NOTE #6. ENDOWMENT FUND**

In order to assure the perpetual operations of the Center and the continuation of its goals the Center established an endowment fund with the Baton Rouge Area Foundation. The activity of the fund is as follow for the year:

Balance, Beginning of Year	\$81,530
Revenue - Gifts	12,671
Net Gain on Investments	16,189
Income on Investments	2,961
Expenses	(654)
Transfer to Income	(1,032)
	<hr/>
Balance, End of Year	111,665
	<hr/> <hr/>

**NOTE #7. COMPENSATED ABSENCES**

At year-end the employees of the Council had accumulated \$28,745 of unused employee leave benefits.

**NOTE #8. LITIGATION AND CLAIMS**

The Center has represented to me there is no litigation pending against the Center, as of December 31, 1998, nor is the Center aware of any unasserted claims.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**NOTE #9. CONTINGENCIES**

The Capital Area Family Violence Intervention Center receives a large portion of its revenues from government grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

SUPPLEMENTAL INFORMATION

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 1999

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECEIVED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>			
Passed Through State of Louisiana Office of Women Services			
Family Violence Prevention	93.592	\$61,721	\$61,721
<u>DEPARTMENT OF JUSTICE</u>			
Violence Against Women	16.588	30,315	30,315
Passed Through State of Louisiana Louisiana Commission on Law Enforcement			
Domestic Violence Legal Assistance	16.588	19,607	19,607
Domestic Violence Program	16.575	48,952	48,952
		<u>98,874</u>	<u>98,874</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
FEMA	83.516	8,197	8,197
<b>TOTALS</b>		<u><u>168,792</u></u>	<u><u>168,792</u></u>

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

May 5, 2000

To the Board of Directors  
Capital Area Family Violence Intervention Center, Inc.  
Baton Rouge, Louisiana

I have audited the financial statements of the Capital Area Family Violence Intervention Center, Inc. as of and for the year ended December 31, 1999, and have issued my report thereon dated May 5, 2000. 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**

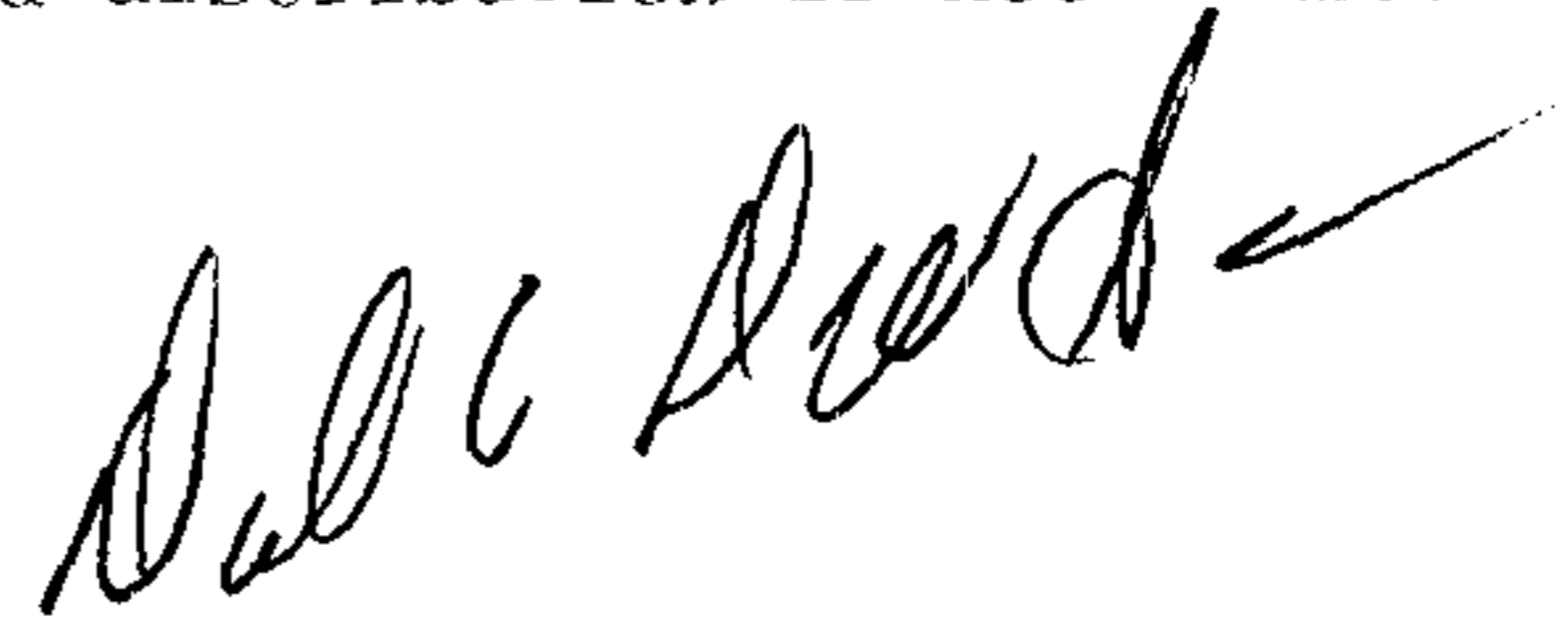
As part of obtaining reasonable assurance about whether Capital Area Family Violence Intervention Center, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those 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 Capital Area Family Violence Intervention Center, 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. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect its ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings.

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. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

A handwritten signature in black ink, appearing to read "D. C. D. D.", is written diagonally across the page.



CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS  
FOR YEAR ENDED DECEMBER 31, 1999

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES, NO, PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
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NONE

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
SCHEDULE OF CURRENT YEARS AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 1999

**REPORTABLE CONDITION:** The December 31, 1999, bank reconciliation did not agree to the general ledger with the following discrepancies

Baton Rouge Federal Credit Union	=	\$(865.32)
Bank One	=	(6.07)
Hibernia	=	(1,104.51)

**CAUSE:** The bank reconciliations were not compared to the general ledger.

**EFFECT:** There is a \$1,975.90 difference.

**RECOMMENDATION:** I recommend that the bank reconciliation be compared to the general ledger on a monthly basis.

\* \* \* \*

**REPORTABLE CONDITION:** The Legislative Auditor reported that they did not receive the audit reports by Statutory Completion Date of June 30, 2000.

**CAUSE:** The Auditor thought he delivered all the reports to the Legislative Auditor and in fact spoke with Ms Sanders on June 30, 2000, at the Legislative Auditor's Office.

**EFFECT:** The Center may be in violation of state law.

**RECOMMENDATION:** The Auditor will set-up a tickler file to insure proper delivery of all reports.

\* \* \* \*

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
FOR YEAR ENDED DECEMBER 31, 1999

REF NO.	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	NAME OF CONTACT PERSON	ANTICIPATED COMPLETION DATE
1.	Bank reconciliation not in agreement with ledger.	Reconciliations will be compared to general ledger	Jenny Able	5-31-2000
2.	Audit Report Not Received on Time By Legislative Auditor.	A tickler File Will Be implemented To Insure Proper Delivery	Don DeVille, CPA	7-24-2000