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**Plaquemines Parish
Families in Need of Services Program
Financial Statements
December 31, 1999**

See Accountant's Compilation Report

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 MAY 03 2000

**Robin G. Nichols
Certified Public Accountant
Belle Chasse, Louisiana**

**Plaquemines Parish
Families in Need of Services Program**

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**Plaquemines Parish
Families in Need of Services Program
25th Judicial District Court
P.O. Box 37
Pointe-a-la-hache, LA 70082
Phone (504) 392-6690 Ext. 3269**

ANNUAL FINANCIAL STATEMENT

April 26, 2000

Office of Legislative Auditor
1600 North Third
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attention: Sudha Rawal

Ladies and Gentlemen:

In accordance with Louisiana Revised Statute 24:514, enclosed is the annual financial statement for the Plaquemines Parish Families in Need of Services Program as of and for the year ended December 31, 1999. This report includes all funds under the control and oversight of the F.I.N.S. program in Plaquemines Parish as contracted with the 25th Judicial District Court. The accompanying financial statements were prepared using the cash basis of accounting.

Sincerely,



Chere' C. Abadie, Officer

Enclosure

Plaquemines Parish Families In Need of Services Program
25th Judicial District Court
Pointe-a-la-hache, Louisiana


**ANNUAL SWORN FINANCIAL STATEMENT AND CERTIFICATION OF REVENUES
\$50,000 OR LESS**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000, or less, if applicable, is required by the Louisiana Revised Statute 24:513(I)(1)(c)(i).

AFFIDAVIT

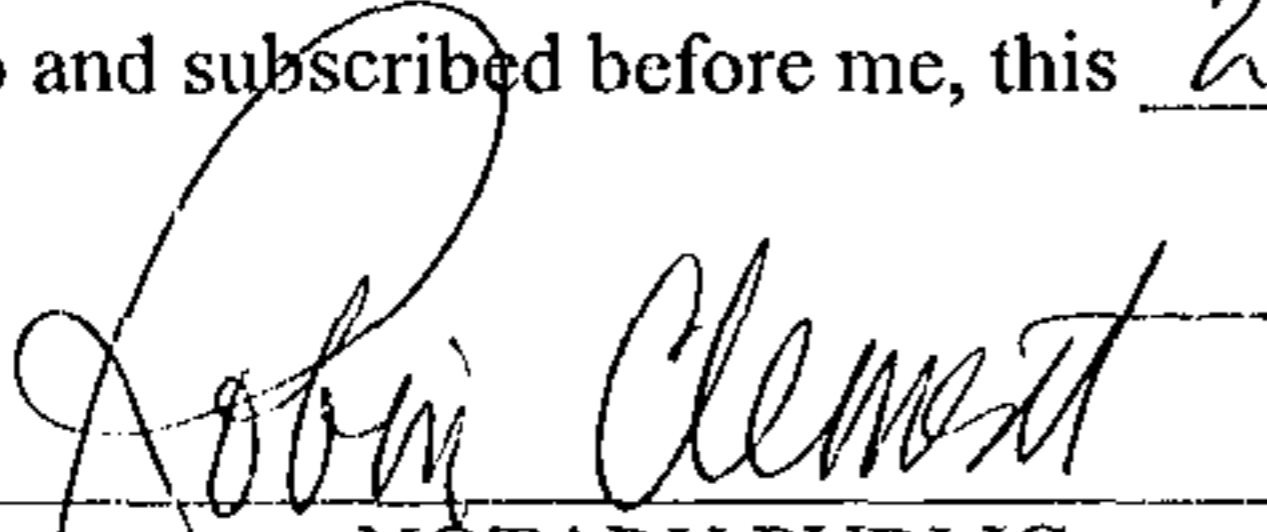
Personally came and appeared before the undersigned authority, Chere' C. Abadie, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Plaquemines Parish Families in Need of Services Program as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Chere' C. Abadie, who, duly sworn, deposes and says that the Plaquemines Parish Families in Need of Services Program received \$50,000 or less in revenues and other sources for the fiscal year ended December 31, 1999, and, accordingly, is not required to have an audit for the previously mentioned year.



Signature, Chere' C. Abadie

Sworn to and subscribed before me, this 28th, day of April, 2000.



NOTARY PUBLIC

ROBIN NAVARRE CLEMENT
NOTARY PUBLIC
Parish of Plaquemines, State of Louisiana
My Commission is issued for life.

Officer: Chere' C. Abadie
Address: P.O. Box 37
Pointe-a-la-hache, LA 70082
Phone: (504)564-2814

NOTARY ONLY
NOT REVIEWED AS TO
FORM OR CONTENT

Robin G. Nichols, LLC
Certified Public Accountant

PO Box 177
8056 Hwy 23, suite 305
Belle Chasse, Louisiana 70037
Phone (504)393-9538
Fax (504)392-1799

Accountant's Compilation Report

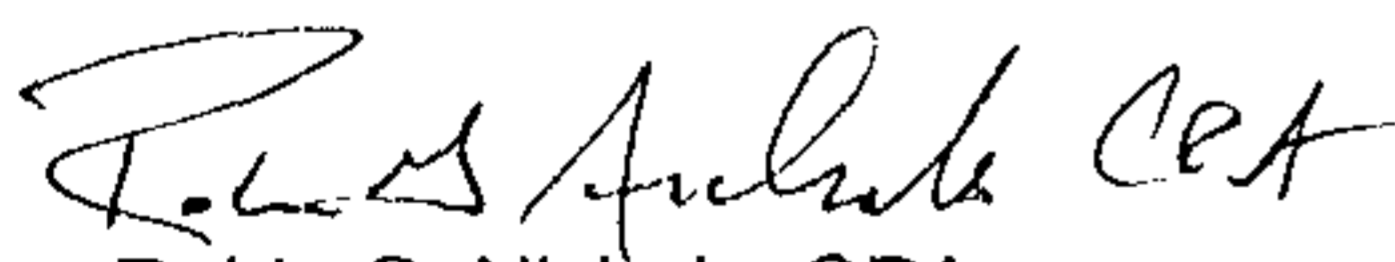
To the Directors
Plaquemines Parish Families in Need of Services Program
Pointe-a-la-hache, Louisiana

I have compiled the accompanying statement of cash receipts and disbursements – cash basis – of the Plaquemines Parish Families in Need of Services Program as contracted with the 25th Judicial District Court as of December 31, 1999 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the *representation of management*. I have not audited or reviewed the accompanying statement of cash receipts and disbursements and, accordingly, do not express an opinion or any other form of assurance on it.

The Plaquemines Parish Families in Need of Services Program prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Consequently, revenues are recognized when received rather than when earned and expenses are recognized when paid rather than when incurred.

In addition, the statement of cash receipts and disbursements presents only the portion of the operations of the Plaquemines Parish Families in Need of Services Program for funds directly received by and expenditures disbursed directly by the Program for the year ended December 31, 1999, and is not intended to present fairly the results of operations of the entire 25th District Court or any other program.


Robin G. Nichols, CPA
April 26, 2000

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

Beginning Cash Balance - January 1, 1999 **\$6,350.13**

Cash Receipts:

Contract revenues received from
Louisiana Dept. of Social Services **29,467.00**

Cash Disbursements:

Hearing officer services	23,000.00	
Counseling agency services	1,152.56	
Professional evaluation services	560.00	
Professional treatment services	200.00	
Substance screening services	52.00	
Office expense	81.28	
Purchases of equipment and furniture	1,392.02	
		26,437.86

Ending Cash Balance - December 31, 1999 **\$9,379.27**

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See Accountant's Compilation Report

Robin G. Nichols, LLC
Certified Public Accountant

PO Box 177
8056 Hwy 23, suite 305
Belle Chasse, Louisiana 70037
Phone (504)393-9536
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Management Letter

April 26, 2000

Plaquemines Parish Families in Need of Services Program
25th Judicial District Court
PO Box 37
Pointe-a-la-hache, LA 70082

Attention: Program Directors

Ladies and Gentlemen:

In conjunction with my engagement to assist you in compiling your annual sworn financial statement for the twelve months ended December 31, 1999, I became aware of deficiencies regarding prior year reporting and record keeping procedures. This letter is intended to make you aware of these issues and to offer suggested solutions for resolving these matters for future reporting periods.

Prior Year Reporting: The enclosed financial statement reports your 1999 activity only. Apparently, no annual financial statement has been prepared for the years prior to 1999. The Louisiana State Legislator's Office has requested that you prepare and report your required annual financial statements for all periods prior to 1999. I offer my firm's services to assist you with preparing your annual sworn financial statements for prior years starting with the first year the FINS program had operations in Plaquemines Parish, Louisiana.

Bookkeeping Procedures: For 1999, the cash receipts and disbursements for the Plaquemines Parish FINA Program were deposited into and expenditures were made from a checking account in the name of the 25th Judicial District, which included other activities of the 25th Judicial District Court. No ledger or journal was provided to me for this account, which would clearly classify and segregate the FINS program activities or other non-FINS activity. I was, however, provided other supporting documents which allowed us to identify activity associated with the FINS program and I reviewed the other activity in the account with your staff who stated that the remaining activity in the bank account was not associated with the FINS program. It appears that the years prior to 1999 will need to be compiled in the same manner. Intermingling funds for different reporting entities without adequate bookkeeping records to reconcile all activities results in difficulties reconciling each entity separately, especially when reporting is required separately.

Plaquemines Parish FINS Program – Management Letter – Robin G. Nichols, CPA

It is my belief that the compliance deficiencies discovered during this engagement was due to a lack of knowledge regarding reporting requirements and was not a willful disregard of the requirements. The Plaquemines Parish FINS Program contacted me after they received notification of the reporting requirement from the State of Louisiana Department of Social Services. Since that time, the program staff has been most willing and helpful in assisting me in resolving these matters. We are filing the 1999 report because this was the first information accumulated as a result of the written notification. I understand that the program financial information for the prior years is being accumulated in order to prepare those financial reports. I expect these reports will be compiled and reported within the next few months.

Effective February 2000, I understand that the balance of the funds available for the FINS program was deposited into a new and separate account. This will be a significant help when working on future reporting periods. Additionally, I recommend that you set up and maintain a separate ledger, spreadsheet or accounting system classifying each deposit or expenditure by classification and reconcile the bank statement to your bookkeeping records on a monthly basis. Our firm can assist you by presenting the options, ideas and support to accomplish the improvements in your bookkeeping for the program

Finally, I have prepared the 1999 financial statements for which I was engaged without the benefit of having prior year reports and records. It is possible that during the work needed to prepare compiled financials statements for the prior years, items could be discovered, which may affect the reporting as presented for the year of 1999, or, which could result in additional comments, suggestions or discrepancies. In the event that a significant adjustment to the 1999 financial statement is discovered, a new report will need to be issued. Presently, I am not aware of any item or issue, which may cause a reissue of the 1999 financial report.

Respectfully submitted,



Robin G. Nichols, CPA