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LOUISIANA CENTER AGAINST POVERTY, INC.

COMPILED FINANCIAL STATEMENTS

JUNE 30, 1999

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 16 2000

HALL & THOMAS, INC.
Certified Public Accountants

LOUISIANA CENTER AGAINST POVERTY, INC.

1999

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HALL & THOMAS, INC.
Certified Public Accountants

4919 Jamestown Ave.
Suite 204
Baton Rouge, La. 70808

TERRY R. HALL, CPA

P. O. Box 80151
Baton Rouge, La. 70898
(504) 927-1884

DARRYL D. THOMAS, CPA

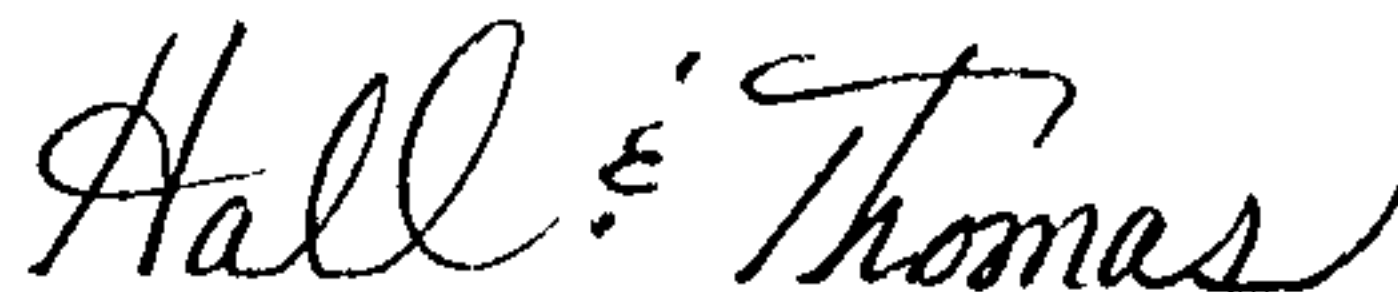
Independent Accountant's Report

Louisiana Center Against Poverty, Inc.
Lake Providence, Louisiana

We have compiled the accompanying balance sheet - cash basis of Louisiana Center Against Poverty as of June 30, 1999, and the related statement of support, receipts, expenditures, and changes in fund balance - cash basis 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. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements, information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, fund balance, support, receipts and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Hall & Thomas, Inc.
Certified Public Accountants

Baton Rouge, Louisiana
September 30, 1999

LOUISIANA CENTER AGAINST POVERTY, INC.
STATEMENT OF ASSETS , LIABILITIES
AND FUND BALANCE
CASH BASIS
AS OF JUNE 30, 1999

Assets

Current assets:	
Cash	\$2,776
	<hr/>
Total Assets	<u>2,776</u>

Liabilities and Fund Balance

Current liabilities:	
Payroll tax payable	3,894
	<hr/>
Total Liabilities	3,894
	<hr/>
Fund balance	(1,118)
	<hr/>
Total Liabilities and Fund Balance	<u>\$2,776</u>

See independent accountant's compilation report

LOUISIANA CENTER AGAINST POVERTY, INC.
STATEMENT OF SUPPORT, RECEIPTS, EXPENDITURES
AND CHANGES IN FUND BALANCE
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 1999

Support, receipts, and revenues:	
State of Louisiana, Dept of Social Services, grants and contracts	\$185,413
Total	185,413
Expenditures:	
Program services:	
Education	17,169
Food and clothing	9,550
General	2,865
Consultants	30,342
Total	59,926
Management and general	
Salaries and wages	87,877
Payroll taxes	5,960
Rent expense, office	6,188
Rent expense , equipment	2,438
Office supplies and expenses	6,030
Accounting services	5,400
Asset and equipment purchases	4,394
Travel expenses	3,757
Utilities	2,581
Telephone	1,980
Total	126,605
Total expenditures	186,531
Excess (deficiency) of receipts over (under) expenditures	(1,118)
Fund balance at beginning of year	-----
Fund balance at end of year	(\$1,118)

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SUPPLEMENTAL INFORMATION

HALL & THOMAS, INC.
Certified Public Accountant

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TERRY R. HALL, CPA

P. O. Box 80151
Baton Rouge, La. 70898
(504) 927-1884

DARRYL D. THOMAS, CPA

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors and Management
Louisiana Center Against Poverty, Inc
116 Sparrow Road
Lake Providence, LA 71254

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Louisiana Center Against Poverty, Inc, the Legislative Auditor, State of Louisiana, and applicable state grantor agency solely to assist the users in evaluating management's assertions about Louisiana Center Against Poverty, Inc's compliance with certain laws and regulations during the year ended June 30, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Agreed-Upon Procedures

Federal, State, and Local Award

1. Procedure

Determine the amount of Federal, State, and Local Award expenditures for the fiscal year by grant and grant year.

Finding

Louisiana Center Against Poverty, Inc (LACAP) contracted with the Department of Social Services, Office of Community Services for the maximum contract amount of \$200,000 during the period July 1, 1998 through June 30, 1999. A state funded contract was entered into to implement programs addressing economic, health, and educational problems in the parishes of Concordia, East Carroll, Madison, Ouachita, and Tensas. Expenditures during LACAP's fiscal year were as follows:

<u>State Agreement Name</u>	<u>Appropriations Year</u>	<u>CFMS No.</u>	<u>Amount</u>
State Funded Social Services Contract	1998 - 1999	537451	\$185,413

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2. **Procedure**
For each Federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements are selected.

Finding

LACAP's social service's contract was its only source of funding from a federal, state, or local agency. We selected twelve (12) disbursements.

3. **Procedure**
For the items selected in procedure 2, trace to supporting documentation as to proper amount and payee.

Finding

We examined supporting documentation for each of the twelve selected disbursements and found that each payment was for the proper amount and made to the correct payee.

4. **Procedure**
For the items selected in procedure 2, determine if the disbursements were properly coded to the correct fund and general ledger account.

Finding

All payments were properly coded to the correct general ledger account.

5. **Procedure**
For the items selected in procedure 2, determine whether the disbursements received approval from proper authorities.

Finding

Inspection of documentation supporting each of the selected disbursements indicated approvals by the executive director. In addition, expenditures were reported at board of directors meeting, which was subsequently approved by a quorum of the board.

6. **Procedure**
For the items selected in procedure 2: For Federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements complied with the grant agreement, relating to activities allowed or unallowed, eligibility, and reporting.

Finding

LACAP's agreement is for implementing programs addressing economic, health, and educational problems in the parishes of Concordia, East Carroll, Madison, Ouachita, and Tensas.

Expenditures

Activities allowed or unallowed:

We reviewed the disbursements, selected in procedure 2, for types of services allowed or not allowed. All disbursements complied with the allowability requirements and were related either directly or indirectly to services rendered as describe in their agreement.

Eligibility

We reviewed the disbursements, selected in procedure 2, for eligibility requirements. All disbursements complied with the eligibility requirements because payments to individuals, consultants/contractors, and vendors were in accordance with the contract budgeted costs and programs. There were no expenditures in excess of budgeted costs during the contract period.

Reporting

We reviewed the disbursements, selected in procedure 2, for reporting requirements. All disbursements complied with the reporting requirements, because they are included in the compiled financial statements. LACAP did not have periodic requirements for receiving advances or reimbursements. The organization received advances primarily in equal installments over the grant period.

7. Procedure

For the programs selected for testing in item (2) that had been closed out during the period under review, compare the close-out report, where required, with the entity's financial records to determine whether the amounts agree.

Finding

No programs closed-out during the period

Meetings

8. Procedure

We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meeting law).

Finding

Louisiana Center Against Poverty, Inc is only required to post a notice of each meeting and the accompanying agenda on the door of Louisiana Center Against Poverty, Inc's office building. Management has asserted that such documents were properly posted, and provided copies of notices and agendas, of their meetings, in support of their assertions.

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Comprehensive Budget

9. Procedure

For all grants exceeding five thousand dollars, determine that each applicable federal, state, or a local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Finding

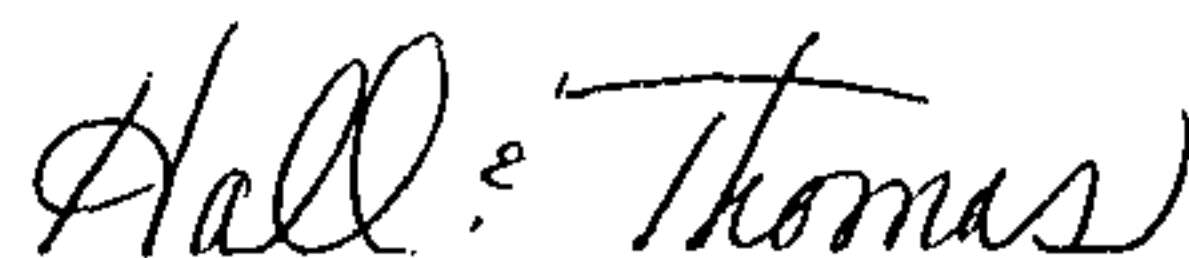
Louisiana Center Against Poverty, Inc provided a comprehensive budget to the applicable state grantor agency for the program mentioned previously. The budget and proposal specified the anticipated uses of the funds, duration of the program, and specific goals and objectives, by which the contract 's performance could be measured.

Current Year Comments and Recommendations

10. There were no comments and recommendations

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Louisiana Center Against Poverty, Inc, the Legislative Auditor of the State of Louisiana, and the applicable state grantor agency and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Hall & Thomas, Inc.
Certified Public Accountants

Baton Rouge, Louisiana.
September 30, 1999

See independent accountants' compilation report

Louisiana Center Against Poverty, Inc.
116 Sparrow Street
Lake Providence, La. 71254

September 30, 1999

LOUISIANA ATTESTATION QUESTIONNAIRE

Hall & Thomas, Inc.
Certified Public Accountants
P O Box 80151
Baton Rouge, La. 70898

Dear Sir:

In connection with your compilation of our financial statements as of June 30, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of September 30, 1999

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No []

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Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [X] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [X] No []

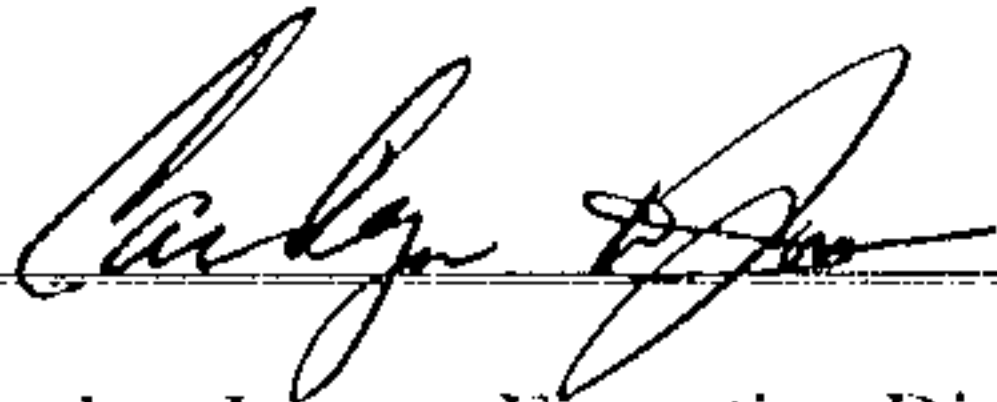
Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.


We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.



Carolyn Jones, Executive Director

9/30/99

Date



NOTARY

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