

**Louisiana Analytical Technology
Access Network
Baton Rouge, Louisiana
August 31, 1993**

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. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date 8-10-93

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HAWTHORN, WATMOUTH & CARROLL, L.L.P.



CERTIFIED PUBLIC ACCOUNTANTS

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November 07, 2003

Independent Auditor's Report

Board of Directors
Louisiana Assistive Technology Access Network
Baton Rouge, Louisiana

Members of the Board:

We have audited the accompanying statements of financial position of the

**Louisiana Assistive Technology Access Network
(LATAN)
(A Non-Profit Corporation)
Baton Rouge, Louisiana**

as of August 31, 2003 and August 31, 2002, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of LATAN's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governor's 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Assistive Technology Access Network as of August 31, 2003 and August 31, 2002, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2003, on our consideration of the Louisiana Assistive Technology Access Network's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the Louisiana Assistive Technology Network taken as a whole. The accompanying schedule of expenditures of federal awards and the schedule of findings and questioned costs are 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 are not a required part of the basic financial statements. The accompanying supplementary information includes a schedule of expenses that is presented for purposes of additional analysis and is also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Yours truly,

Hawthorn, Bygonesworth & Caswell, P.C.

**Louisiana Assistive Technology Access Network
Statements of Financial Position
August 31, 2003 and August 31, 2002**

	2003	2002
A s s e t s		
Current Assets		
Cash	\$1,987,283	\$1,701,201
Grants receivable	0	500,000
Prepaid expenses	14,109	10,471
Deposits	1,813	1,813
Total current assets	<u>2,003,205</u>	<u>2,213,485</u>
Property and Equipment		
Computer equipment	113,793	113,721
Furniture and fixtures	32,148	31,539
Telephone equipment	7,586	7,586
Assistive devices	20,592	20,592
Signs	618	603
	<u>174,719</u>	<u>174,068</u>
Less accumulated depreciation	<u>(127,770)</u>	<u>(127,887)</u>
Net property and equipment	<u>46,949</u>	<u>46,181</u>
Total assets	<u>2,050,154</u>	<u>2,259,666</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$1,135	\$13,574
Accrued liabilities	26,883	15,877
Deferred income	103,888	227,424
Total current liabilities	<u>131,866</u>	<u>256,875</u>
Net Assets		
Unrestricted	141,378	127,360
Temporarily restricted	1,766,632	1,827,031
Total net assets	<u>1,908,010</u>	<u>1,954,391</u>
Total liabilities and net assets	<u>2,043,876</u>	<u>2,219,266</u>

The accompanying notes are an integral part of these statements.

**Louisiana Assistive Technology Access Network
Statements of Activities
Years Ended August 31, 2003 and August 31, 2002**

	Unrestricted	Temporarily Restricted	Total 2002	Unrestricted	Temporarily Restricted	Total 2001
Revenue						
Federal and state grants	\$468,837	0	\$468,837	\$164,968	\$1,008,008	\$1,172,976
Foundation grants	1,500	0	1,500	0	0	1,500
Program service fees	2,058	0	2,058	2,057	0	2,057
Public Support	0	0	0	0	0	0
Contributions	3,150	0	3,150	870	0	870
Sponsorships	13,800	0	13,800	0	0	0
Income	500	\$18,581	19,081	1,184	0	1,184
Other	0	0	0	660	0	660
Net assets released from contributions in satisfaction of program restrictions	(28,390)	(128,980)	0	(28,390)	(128,980)	0
Total revenue	511,511	178,601	690,112	393,602	1,079,028	1,472,630
Expenses						
Sales tax	251,771	0	251,771	251,204	0	251,204
Payroll taxes and benefits	42,769	0	42,769	34,743	0	38,743
Contracts/Consultants	29,684	0	29,684	21,872	0	23,072
Travel	31,262	0	31,262	27,049	0	27,049
Operating	90,589	0	90,589	161,498	0	161,498
Printing and supplies	49,600	0	49,600	42,514	0	42,514
Total expenses	596,785	0	596,785	618,838	0	618,838
Increase (Decrease) in Net Assets	114,726	178,601	293,327	74,764	1,079,028	1,853,792
Net Assets, beginning of year	127,348	1,877,011	2,004,359	128,715	0	128,715
Net Assets, end of year	242,074	2,055,612	2,297,686	203,479	1,079,028	1,282,507

The accompanying notes are an integral part of these statements.

Louisiana Assistive Technology Access Network
 Statements of Cash Flows
 Years Ended August 31, 2002 and August 31, 2001

	2002	2001
Cash Flows From Operating Activities		
Increase (decrease) in net assets	(594,381)	\$1,879,676
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities		
Depreciation	9,883	19,893
(Increase) Decrease in operating assets		
Prepaid expenses	(3,678)	(2,143)
Grant receivable	569,800	(390,000)
Increase (Decrease) in operating liabilities		
Accounts payable	(9,439)	9,668
Accrued liabilities	11,788	3,311
Deferred income	(123,556)	40,281
 Net cash provided by operating activities	<u>290,615</u>	<u>1,452,686</u>
Cash Flows From Investing Activities		
Purchased equipment	<u>(4,631)</u>	<u>(38,720)</u>
 Net cash provided by (applied to) investing activities	<u>(4,631)</u>	<u>(38,720)</u>
Net Increase in Cash	285,984	1,413,966
Cash, beginning of year	<u>1,701,281</u>	<u>289,215</u>
Cash, end of year	<u>1,987,265</u>	<u>1,703,181</u>

The accompanying notes are an integral part of these statements.

**Louisiana Assistive Technology Access Network
Notes to Financial Statements**

Note 1-Summary of Significant Accounting Policies

A. Organization

The Louisiana Assistive Technology Access Network (LATAN) is a nonprofit corporation which was organized November 9, 1994. LATAN is a consumer-directed, consumer-responsive advocacy and systems change agency. LATAN serves (1) individuals with disabilities or functional limitations due to aging, as well as their families; (2) equipment and service providers; and (3) systems change advocates. LATAN also provides information and education to Louisiana's citizens regarding the availability of and access to technology that can assist persons with disabilities or functional limitations.

Program services provided by LATAN are information and referral, technical assistance, consumer empowerment training, skills training for service providers and an alternative financing program. Other programs include public awareness, systems change advocacy, outreach to rural residents and other under-represented populations.

LATAN eliminates and minimizes barriers that prevent citizens in Louisiana from acquiring assistive technology through the active involvement of consumers of assistive technology and collaboration with other agencies and organizations. Development of these relationships is vital to improving the service delivery systems and avoiding duplication of services.

B. Basis of Accounting and Presentation

The financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Non-Profit Organizations". In applying SFAS No. 117, LATAN is not considered to be a health and welfare organization. However, under SFAS No. 117, LATAN is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. LATAN has no permanently restricted net assets.

C. Property and Equipment

Property and equipment is recorded at cost, or, if donated, at fair market value at date of donation. Depreciation is provided for on a straight-line basis in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives.

D. Income Taxes

LATAN is exempt from income tax under IRC Section 501(c)(3) and is not classified as a private foundation. LATAN is required to file Form 990 with the Internal Revenue Service.

**Louisiana Assistive Technology Access Network
Notes to Financial Statements**

Note 1-Summary of Significant Accounting Policies (Continued)

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, LATAN considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents as of August 31, 2003 and August 31, 2002.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Significant estimates made by management which might affect these financial statements include, but are not limited to the following items:

- allocations of operating expenses between program activities and management and general functions;
- depreciable lives of fixed assets.

G. Revenue and Support

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. All 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 when the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements. Program service fees are recognized as unrestricted revenue in the period when the services are provided.

Government grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services as provided for under the terms of the grant agreement. Advances under the grants are recorded as deferred income until such time as they can be recognized as revenue.

H. Advertising Costs

Advertising costs are expensed as incurred.

**Louisiana Assistive Technology Access Network
Notes to Financial Statements**

Note 1 - Summary of Significant Accounting Policies (Continued)

1. Compensated Absence

Employees are allowed to carry over up to eighty (80) hours of annual leave to the following year. Payment for unused annual leave is made upon an employee's termination.

The liability for accumulated unpaid annual leave is determined by using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year.

The liability (\$12,800 and \$10,813 for 2003 and 2002 respectively) is recorded in accrued liabilities on the balance sheet.

1. Designations of Net Assets

Designations are voluntary board-approved segregations of unrestricted net assets for specific purposes, projects, or investments. Designations may be reversed by the board of directors at any time. The Board has not designated any funds as of year end.

Note 2 - Federal Financial Assistance

LATAN was awarded two grants from the U.S. Department of Education's National Institute on Disability and Rehabilitation Research explained as follows.

Assistive Technology Grant

The Assistive Technology Grant provides funding for assistive technology services for individuals with disabilities in Louisiana.

The grant is a cost reimbursement type grant, which means that revenue is recognized when allowable costs are incurred.

Alternative Financing Program

In the last few days of fiscal year 2003, LATAN received a \$1,100,000 federal grant and \$500,000 state grant to administer an Alternative Financing Program (AFP) under Title III of the Assistive Technology Act of 1988. The AFP's purpose is to provide loans to disabled individuals, irrespective of their age or annual income, so that they can acquire assistive technology to improve their quality of life. To facilitate the loan process, LATAN has partnered with Union Planters Bank (UPB). UPB has agreed to offer the loans at below market interest rates and offer longer extend repayment periods. In cases where UPB cannot loan the applicant money because its loan criteria is not met, LATAN will reevaluate the denied applications and, if the circumstances warrant, LATAN will approve the loan and guarantee UPB repayment in the event the borrower defaults. The program also allows LATAN to use grant proceeds

Louisiana Assistive Technology Access Network
Notes to Financial Statements

Note 2-Federal Financial Assistance (Continued)

Alternative Financing Program (Continued)

to guarantee the repayment of the loans. During fiscal year 2002, no loans were made because the funds were received right before the close of the fiscal year. During 2003, thirty new loans were made totaling \$362,588 as of August 31, 2003. LATAN has guaranteed \$180,117 under this program as of August 31, 2003.

The grant is considered to be a temporarily restricted contribution. Accordingly, restrictions are released when direct and indirect costs are incurred to operate the program. The terms of the grant also limits the amount of indirect costs that may be charged to the grant in a fiscal year.

Note 3-Restrictions on Net Assets

Temporarily restricted net assets are available for the following use:

	2002	2003
Alternative Financing Program	<u>\$1,366,632</u>	<u>\$1,877,801</u>

LATAN has no permanently restricted net assets.

Note 4-Lease Commitment

LATAN rents its main office facility under a long-term operating lease agreement. The lease expires August 31, 2006. Rent expense for the year was \$31,430 and \$29,819 in 2003 and 2002, respectively. The following is a schedule by years of the minimum lease payments.

<u>Year Ending August 31,</u>	
2004	\$38,556
2005	38,156
2006	31,356

Note 5-Pension Plan

LATAN has a retirement savings 403(b) plan in which substantially all employees may participate. LATAN matches employee contributions dollar for dollar up to 3% of gross wages for participating employees. LATAN's expense for the plan was \$8,814 and \$5,034 for 2003 and 2002, respectively.

Note 6-Functional Classification of Expenses

Expenses specifically identifiable to a particular program are charged directly to the program. Management and general expenses include expenses that are not directly identifiable with a specific program but provide for the overall support and direction of LATAN.

**Louisiana Assistive Technology Access Network
Notes to Financial Statements**

Note 4-Functional Classification of Expenses (Continued)

Based on the criteria for expense allocation established by management, LATAN's functional expenses for the years ended August 31, 2003 and 2002 are as follows:

	<u>2003</u>	<u>2002</u>
Program services	\$327,132	\$293,401
Management and General	<u>68,641</u>	<u>139,588</u>
	<u>\$395,773</u>	<u>432,989</u>

Note 7-Concentrations of Credit Risk

LATAN maintains its cash balances at several local banks. Accounts at each bank are insured by the Federal Deposit Insurance Corporation up to \$100,000. As August 31, 2003, funds for the Alternative Financing Program were collateralized by securities held in a joint custodial account in LATAN's name. There were no uninsured balances as of August 31, 2003. As of August 31, 2002, the uninsured balance was \$1,444,166.

Note 8-Contingencies - Grant Program

LATAN participates in federal and state grant programs, which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that LATAN has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and LATAN.

Note 9-Economic Dependency

LATAN receives the majority of its revenue from funds provided by the Assistive Technology Act through the U.S. Department of Education's National Institute on Disability and Rehabilitation Research. All funds received under the grant are federal funds and are appropriated each year by the federal government. If significant budget cuts are made at the federal level, the amount of funds received by LATAN could be reduced by an amount that could adversely impact its operations. Management is not aware of any actions that have been taken or are proposed to be taken by the federal government that will adversely impact LATAN's grant for the fiscal year ending August 31, 2003.

Note 10-Board of Director's Compensation

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

Supplemental Information

Louisiana Activities Technology Access Network
Schedule of Expenses
Years Ended August 31, 2003 and August 31, 2002

	2003	2002
Payroll Taxes and Benefits		
Social Security	\$27,169	\$29,479
Unemployment insurance	2,438	1,781
Health insurance	2,145	9,553
Worker's compensation	2,200	2,883
Pension plan	<u>8,814</u>	<u>5,028</u>
	<u>\$42,766</u>	<u>\$48,724</u>
Contracts/Consultants		
Accountant	16,768	15,409
New project development	3,258	659
Audit	5,480	3,770
Consumer accommodations	882	327
Legal	317	144
Public relations	1,866	2,258
Training/Product development	80	194
Website	844	410
Other	<u>481</u>	<u>0</u>
	<u>\$29,634</u>	<u>\$23,072</u>
Travel		
Board members	3,473	2,724
Staff	<u>27,888</u>	<u>25,222</u>
	<u>\$31,361</u>	<u>\$27,946</u>
Operating		
Insurance	13,448	10,164
Occupancy	37,713	36,917
Postage	9,584	13,988
Property maintenance	5,229	4,011
Telecommunications	14,589	16,539
Personnel recruitment	424	946
Depreciation	9,883	19,883
Other	<u>0</u>	<u>0</u>
	<u>\$90,484</u>	<u>\$102,488</u>
Printing and Supplies		
Software/books/subscriptions/leases	8,349	8,980
Office supplies	11,424	12,413
Printing	25,325	18,284
Marketing items	2,784	1,524
Food/treatments	<u>1,720</u>	<u>802</u>
	<u>\$49,602</u>	<u>\$42,514</u>

Louisiana Assistive Technology Access Network
 Schedule of Expenditures of Federal Awards - Major Program
 Year Ended August 31, 2003

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of LATAN and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal Grantor and Program	C.F.D.A.#	Pass-through Grantor's Number	Disburse- ments/ Expenditures
U.S. Department of Education Assistive Technology Act			
Title I Consumer Driven Statewide Technology Assistance Network to Provide Assistive Technology Services to Individuals with Disabilities	84.024A	10224/691002B	\$468,857
Title III Alternative Financing Program	84.024C		<u>128,500</u>
			<u>\$597,357</u>

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LEON C. BARNETT, III, C.P.A.
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November 17, 2003

**Report on Compliance and on Internal Control Over Financial
Reporting based on an Audit of Financial Statements Performed in
Accordance With Government Auditing Standards**

Board of Directors
Louisiana Assistive Technology Access Network
Baton Rouge, Louisiana

Members of the Board:

We have audited the financial statements of the Louisiana Assistive Technology Access Network (LATAN) (A Non-Profit Corporation), as of and for the year ended August 31, 2003, and have issued our report thereon dated November 17, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit as contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Louisiana Assistive Technology Access Network's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the Louisiana Assistive Technology Access Network's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over

financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

Hawthorn, Wiggsworth & Lowell, L.L.P.

HAYTHORN, WAYMOUTH & CARROLL, L.L.P.



CERTIFIED PUBLIC ACCOUNTANTS

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November 17, 2003

**Report on Compliance with Requirements Applicable to
Each Major Program and Internal Control over Compliance
In Accordance with OMB Circular A-133**

Board of Directors
Louisiana Assistive Technology Access Network
Baton Rouge, Louisiana

Members of the Board:

Compliance

We have audited the compliance of the Louisiana Assistive Technology Access Network (LATAN) (A Non-Profit Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended August 31, 2003. LATAN's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of LATAN's management. Our responsibility is to express an opinion on LATAN's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LATAN's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on LATAN's compliance with those requirements.

In our opinion, LATAN complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended August 31, 2005.

Internal Control Over Compliance

The management of LATAN is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered LATAN's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

Huntress, Wagoner & Carroll, P.C.A.

**Louisiana Assistive Technology Access Network
Schedule of Findings and Questioned Costs
Year Ended August 31, 2005**

SUMMARY OF AUDITOR'S RESULTS

- A. The auditor's report expresses an unqualified opinion on the financial statements of the Louisiana Assistive Technology Access Network.
- B. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.
- C. No instances of noncompliance material to the financial statements of the Louisiana Assistive Technology Access Network, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
- D. No reportable conditions relating to the audit of the major federal award program are reported in the Report On Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
- E. The auditor's report on compliance for the major federal award program for the Louisiana Assistive Technology Access Network expresses an unqualified opinion on its major federal program.
- F. No audit findings relative to the major federal award program for the Louisiana Assistive Technology Access Network are reported in this Schedule.
- G. The program tested as major program included:

<u>Program</u>	<u>C.F.D.A.#</u>
Consumer Driven Statewide Technology Assistance Network To Provide Assistive Technology Services To Individuals With Disabilities	04.2214A

- H. The threshold used for distinguishing between Type A and B programs was \$100,000.
- I. Louisiana Assistive Technology Access Network qualified as a low-risk auditee.

**Louisiana Assistive Technology Access Network
Summary Schedule on Prior Year Findings
Year Ended August 31, 2003**

No prior year findings were noted by the auditor in last year's audit.

**Louisiana Assistive Technology Access Network
Management's Corrective Action Plan
Year Ended August 31, 2005**

No corrective action plan needed by management since no findings were reported and no management letter was issued.