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Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
November 20, 1997.

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Bourgeois Bennett

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576-17-1-13

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana

Ms. Gloria Bryant-Banks, Secretary
Department of Social Services
State of Louisiana

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 04 1998**

We have audited 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, the general purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, for the year ended June 30, 1997 and have issued our report thereon dated July 25, 1997. We have also audited the accompanying facility cost reports for Juvenile Justice Facility-Group Home and Emergency Shelter for the year ended June 30, 1997 submitted to the Department of Social Services, State of Louisiana. The facility cost reports are the responsibility of the management of the Commission. Our responsibility is to express an opinion on the facility cost reports based on our audit.

We conducted our audit of the facility cost reports in accordance with generally accepted auditing standards; Provider Reimbursement Manual, U.S. Department of Health and Human Services (HIM-15) and the Department of Social Services, Bureau of Rate Setting Manual. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the facility cost reports are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the facility cost reports. An audit also includes assessing the principles used and significant estimates made by management, as well as evaluating the overall facility cost report presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the facility cost reports referred to above present fairly, in all material respects, the information shown therein of Lafourche Parish Juvenile Justice Commission for the year ended June 30, 1997, in conformity with the Provider Reimbursement Manual, U.S. Department of Health and Human Services (HIM-15) and the Department of Social Services, Bureau of Rate Setting Manual.