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CAMP NEW BROTHERHOOD PROGRAM  
DECEASED MEMBER CLUB  
FINANCIAL AND COMPLIANCE REPORT  
JUNE 30, 1991

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Release Date FEB 26 1992

COMP NEW DIRECTIONS PROGRAM  
SCHEDULE EXHIBIT VIII

June 30, 1990

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## INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL STATEMENTS AND SCHEDULE OF FEDERAL AGENCIES

Camp New Directions Program  
Caddo Parish Club  
Bossier, Louisiana

We have audited the financial statements of the Camp New Directions Program, as of and for the year ended June 30, 1994, as listed in the foregoing table of contents. These financial statements are the responsibility of Camp New Directions Program's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office Management and Budget Circular A-133, *Amend. of Instructions of Higher Education and Other Nonprofit Organizations*. 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 statements presentation. We believe that our audit provides 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 Camp New Directions Program as of June 30, 1994, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Camp New Directions Program, taken as a whole. The accompanying Schedule of Federal Awards for the year ended June 30, 1994, is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule 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 financial statements taken as a whole.

In accordance with Committee Auditing Standards, we have also issued a report dated November 3, 1994 on our consideration of Camp New Directions Program's internal control structure and a report dated November 3, 1994 on its compliance with laws and regulations.



M. Greg. Powell + Branch  
Lake Charles, Louisiana  
November 3, 1994

OWSP NEW DIRECTIONS PROGRAM  
DARIEN SOCIETY CLUB

STATEMENT OF FINANCIAL POSITION  
June 30, 1984

ASSETS	
Due from grantor	<u>\$ 20,342</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 20,342
NET ASSETS	
Total liabilities and fund equity	<u>\$ 20,342</u>

The accompanying notes are an integral part of this statement.

OMEP AND DIRECTORIAL PROGRAM  
ORDINARY BUDGET FUND

STATEMENT OF ACTIVITIES  
Year Ended June 30, 1998

REVENUES:	
Intergovernmental revenues-state grant	\$ 15,880
EXPENDITURES:	
Travel	1,180
Operating services	10,871
Supplies	2,480
Professional services	28,680
Total expenditures	<u>43,211</u>
Excess of revenues over expenditures	669
Grant allocations suspended and derelined	669
Fund balance at beginning of year	_____
Fund balance at end of year	<u>_____</u>

The accompanying notes are an integral part of this statement.

CAMP NEW DIRECTIONS PROGRAM  
CARDINAL ROTARY CLUB

STATEMENT OF CASH FLOW  
Year Ended June 30, 1994

CASH FLOW FROM OPERATING ACTIVITIES

Cash collected Federal grants and contracts	\$ 34,327
Cash paid to employees and suppliers	<u>38,322</u>

Net cash provided by operating activities

Cash and cash equivalents:

Beginning of year	<u>          </u>
-------------------	-------------------

End of year	<u>          </u>
-------------	-------------------

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH  
PROVIDED BY (USED IN) OPERATING ACTIVITIES

change in net assets	-
adjustments to reconcile change in net assets to net cash provided by operating activities:	
Decrease in accounts payable	2,685
(Decrease) in accounts receivable	<u>( 2,685)</u>

Net cash provided by operating activities

CAMP NEW DIRECTIONS PROGRAM  
CASHALE ROTARY CLUB

NOTES TO FINANCIAL STATEMENTS

June 30, 1988

3) Nature of Activity and Summary of Significant Accounting Policies

Purpose:

The Drug Free Schools and Communities Act of 1986 together with the 1988 Amendments (Public Laws 100-267 and 100-690) provides funds to states to establish programs of drug abuse education and prevention. These funds are available on a competitive basis and shall be used in accordance with policies of the Drug Free Schools and Communities Act of 1986 and 1988 Amendments. The primary prevention program shall utilize processes and strategies as defined in the 1981-84 Federal block grant.

History:

The Cashale Rotary Club is the sponsoring agent and administers the grant program according to the guidelines issued and established by Drug Free Schools and Communities Act of 1986 and the 1988-89 Federal block grant. The grant funds allocated to the Camp New Directions Program are used to train youth counselors to serve as positive role models and peer leaders, camp-counselors are held for high risk children aged 8-12, family skills training activities for campers and parents and for evaluation of the program.

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Grant revenues and expenditures are reported in accordance with generally accepted accounting principles.

Accounting 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.



(2) Revenue Recognition

Revenue is recognized when the grant request has been filed and approved and a request for reimbursement of funds expended has been filed. Any unused portion of the grant at the end of the grant fiscal year is forfeited.

CMOY NEW DIRECTIONS PROGRAM  
CAPABLE CONTACT CLASS

SCHEDULE OF FEDERAL AWARDS  
Year Ended June 30, 1996

Program		1995	1996	1997	Program
Program Title	CMOY-1995	Justice	Justice Dept.	Justice	
Location					
Federal Award Number: 11					
Funded Through:					
Legislative Department of Health					
and Hospital Care					
Office of Alcohol and Drug					
Abuse					
	00-000	100-0000	700-000-0000/00	0-00-00	
F-14-95					
Responsible					

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TRUST ACCOUNTING AND  
TAX ORGANIZATION

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Camp New Directions Program  
Cadeville Military Club  
Bossier, Louisiana

We have audited the financial statements of the Camp New Directions Program, as of and for the year ended June 30, 1994, and have issued our report thereon dated November 9, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Camp New Directions Program is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Camp New Directions Program for the year ended June 30, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operations that we considered to be material weaknesses as defined above. However, we noted certain matters involving the internal control structure and its operation that we have communicated to the management of the Camp New Directions in a separate letter dated November 3, 1994.

This report is intended for the information of the Program's management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Mr. Elroy, Parish & Leach*

Lake Charles, Louisiana  
November 3, 1994

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AFFAIRS

Outside Rotary Club  
Camp New Directions Program  
Bossier, Louisiana

We have audited the financial statements of the Camp New Directions Program, as of and for the year ended June 30, 1994, and have issued our report thereon dated November 5, 1994.

We conducted our audits in accordance with generally accepted auditing standards, government auditing standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-113, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards and OMB Circular A-113 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of the Camp New Directions Program in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of the Camp New Directions Program and to report on the internal control structure in accordance with OMB Circular A-113. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated November 5, 1994.

The management of the Camp New Directions Program is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are accounted

in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that Federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal award programs in the following categories:

**Payables (Disbursements)**

For the internal control structure category listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1984, the Camp New Directions Program had no major Federal award programs and expended 98.1 percent of its total Federal awards under the following major program:

**Alcohol and Drug Abuse and Mental Health Services Block Grant**

Solely to assist in planning and performing our audit, we made a study and evaluation of the internal control structure of the Camp New Directions Program. That study and evaluation was limited to a preliminary review of the structure to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because of the entity's size, it is not feasible to separate duties to achieve effective internal accounting control. Our study and evaluation did not extend beyond this preliminary review phase. Therefore, the audit was performed more efficiently by performing substantive tests as no reliance was placed on internal control.

Our consideration of the internal control structure policies and procedures used in administering Federal awards could not automatically disclose all weaknesses in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal award program 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 structure and its operations that we consider to be material weaknesses as defined above. However, we noted certain matters involving the internal control structure and its operations that we have reported to the management of the Camp New Directions Program in a separate letter dated November 5, 1994.

This report is intended for the information of the Program's management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Mc Elroy, Gural & Beach*

Lake Charles, Louisiana  
 November 5, 1994

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Camp New Directions Program  
Cade's Rotary Club  
Bossier, Louisiana

We have audited the financial statements of the Camp New Directions Program as of and for the year ended June 30, 1996, and have issued our report thereon dated November 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Camp New Directions Program is the responsibility of the Camp New Directions Program's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Camp New Directions Program's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the Program's management and the legislative bodies. However, this report is a matter of public record and its distribution is not limited.



Lake Charles, Louisiana  
November 5, 1996



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## INDEPENDENT AUDITOR'S REPORT OF COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO HOMELAND FEDERAL WARDS PROGRAM TRANSACTIONS

Camp New Directions Program  
Baldwin Rotary Club  
Bossier, Louisiana

We have audited the financial statements of Camp New Directions Program as of and for the year ended June 30, 1994, and have issued our report thereon dated November 3, 1994.

In connection with our audit of the financial statements of Camp New Directions Program and with our consideration of Camp New Directions Program's internal control structure used to administer federal wards programs, as required by Office of Management and Budget circular A-123, *Audits of Institutions of Higher Education and Other Nonprofit Institutions*, we selected certain transactions applicable to certain nonmajor federal wards programs for the year ended June 30, 1994.

As required by OMB Circular A-123, we have performed auditing procedures to test compliance with the requirements governing types of services and costs allowed or disallowed that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Camp New Directions Program's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements stated in the preceding paragraph. With respect to items not tested nothing came to our attention that caused us to believe that Camp New Directions Program had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with the requirements referred to in the third paragraph that we have communicated to the management of Camp New Directions in a separate letter dated November 3, 1994.

This report is intended for the information of the program's management and the Legislative Council. However, this report is a matter of public record and its distribution is not limited.

*McClary, Givink & Beach*

Lake Charles, Louisiana

November 5, 1994

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARD PROGRAMS

Camp New Directions Program  
Ochsleis Rotary Club  
Bellemeir, Louisiana

We have audited the financial statements of the Camp New Directions Program as of and for the year ended June 30, 1994, and have issued our report thereon dated November 5, 1994.

We have applied procedures to test the Camp New Directions Program's compliance with the following requirements applicable to its federal award program, which is identified in the Schedule of Federal Awards for the year ended June 30, 1994:

- Political activity
- Civil rights
- Federal financial reports
- Allowable costs/other principles
- Drug-free workplace
- Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of Institutions of Higher Learning and Other Nonprofit Institutions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Camp New Directions Program's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Camp New Directions Program had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with the requirements referred to in the second paragraph that we have communicated to the management of the Camp New Directions Program in a separate letter dated November 5, 1994.

This report is intended for the information of the Program's management and the Legislative Council. However, this report is a matter of public record and its distribution is not limited.

*Mc Elroy, Quisenberry*

John Charles, Chairman

November 9, 1996

COMP BEN DIRECTORS PROGRAM  
DOMESTIC ROTARY CLUB

INDEPENDENT AUDITOR'S COMMENTS ON  
REGULATION OF POLICE AGENT FINDER'S  
TEST ENDED JUNE 30, 1994

We have reviewed the findings reported in the audit of Comp Ben Directives Program for the year ended June 30, 1994. All findings from prior years have been corrected.

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President, Board of Directors  
Camp New Directions Program  
Cade's Rotary Club  
MORNING, LOUISIANA

We have audited the financial statements of Camp New Directions Program Cade's Rotary Club for the year ended June 30, 1994, and have issued our report thereon dated November 9, 1994. As part of our audit, we made a study and evaluation of the Organization's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the Organization's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of Camp New Directions Program Cade's Rotary Club is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purposes described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of Camp New Directions Program taken as a whole. However, our study and evaluation disclosed no condition that we believe to be a material weakness.

Camp New Directions Program

Page 2

The following recommendations are for improvements of conditions not considered material weaknesses; however, implementation of these recommendations would improve accounting and operating procedures or controls.

1. During our review of the transportation expenditures it was noted that the first invoice from the provider did not include documentation for fuel expenses. All subsequent invoices did contain fuel receipts indicating that this was an isolated incident. It is recommended when preparing the contract for this service that it limit it to be paid, in addition to a mileage and time charge, that receipts for gas purchases be a requirement for payment.

These conditions were considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the June 30, 1998 financial statements and this report does not affect our report on those financial statements dated November 5, 1998.

This report is intended solely for the use of management and should not be used for any other purpose. We are available to discuss any questions you may have concerning the above items.

*McClung, Smith & Branch*  
John Charles, Louisiana  
November 5, 1998