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FINANCIAL STATEMENTS

June 30, 1996

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Release Date AD-

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INDEPENDENT AUDITORS' REPORT ON BASIC PINANCIAL STATEMENTS AND ACCOMPANYING SCHEDULE

To the Board of Discretes of Planned Pastathood of Louisiann, Inc. New Orleans, Leuisiana

We have sublished the accompanying holikato obset of Filamida Parenthand of Lonisiana, into (CPELAC) as of Amer 30, 1096, and the related statements of support, neverus, expression, and changes in final boltness (net deficit), and functional expresses for the year theoremede. There thanks a materies are the responsibility of PPLACs instagrammat. Our responsibility is to repress an option on the pre-financial statement have to see andit.

Is our opticize, the financial statements referred in above present fairfy, in all material respects, the financial problem of 2921.A as of Aure 20, 1996, and the results of its operations for the year then ended in confirmity with generally incerpted recording principles.

In according to with <u>Convergence Audition Nandards</u>, we have also issued a report dated Decourber 12, 1998, on two consideration of 1991.Av internal control structure and a report dated Decourber 12, 1996, on its compliance with laws and resultations.

One make some mede for charperpose of forming are opholos on the basic fluored all macrosom of DELA solars as a whether. The recomparing fieldshift of Folderk Anadad for your anield Janu Ji, 1996, is provided for preprior of additional analysis of a solar so relation of the solar population of the solar the solar population of the solar solar solar population of the solar population of the solar fluored solar population of the solar solar population of the solar population of the solar fluored solar population of the solar population of the solar population of the solar fluored in the solar population of whether the solar population of the solar population of the solar fluored in the solar fluored in the solar population of whether.

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December 12, 1996

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3 3 4	Equipment and furthern				_
10001 1000 1000 1000 1000 1000 1000 10	Laurbold improvements			10.02	
0 0	Less: Accentileted depectation and attentionies			0000	1
1 5	Total excipation and loanchold improvements, not			19.652	
\$ 136,307 2,303 4,013 4,013 4,013 4,013 1,01,217 8,157 1,01,22 2,01,16 5,01,23 2,01,23 2,01,23 2,02,2,02,	True and		~		5 203,746
\$ 106.201 \$ 0.000 \$ 0.0000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.000000 \$ 0.000000 \$ 0.000000 \$ 0.00000000 \$ 0.00000000000000000000000000000000000	IN 14 DULY IN A NUMBER OF A DAMAGES ONLY DEPICTION				
wywie 2011 1 2 2011 2 2 201 2012 2 2010 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Autounts payable	8			20230
a (100 - 100	Convert portion of certar provide	Die Z			
a 2000 401 100 100 100 100 100 100 100 100	Deferred revolution	ALL N			(11)10
ea (112) (11	Accretion (BRMID)	200			5,800
cr (10,22) (10,27) (10,160) (11,160) (2,19,20) (11,160) (2,19,20) (2,19,20) (11,160) (2,19,20) (2,19,20)	Interfand regulding		122.85		157.90
13.400 111.000 8 10.000 1000 1000 1000 1000	Total envelopment liabilities	100,1001	_		100,000
112.6460 111.060 5 103.020 112.6460 111.060 5 103.020 5 103.0000 5 103.0000 5 1000 5 100005 5 100005 5 100000000	News payable	28			
5 64,146 5 163,763 5 193,872	Frund haltances (Net de Seit)	312215		,	1412
	Text Tablities and first belowers (see deficit)		~		\$ 243,746

PLANSED PARENTHOOD OF LOUISLAN, INC. 55 ALTADECT OF STFORT, INCOME, KARSONS, AND CHANGES IN FINO RALANCES (NET REPORT FOR THE YELA REPORT HER PERIOD	D OF LOUISI ALANCES IN ALANCES IN	KALINC. EXTENSES. T REFICIT)		
	Uncerticied	Retricted	Preperty, Plant and Equipment	Teal
PUBLIC SUPPORT:				
Computers	5 112,876	5001		\$ 11L203
Fearblebon and corporation grants	100,550	112,508		213,458
OPPERATE STATES		228,872		275,422
Denations in kind (Note 4)	57.200	1		23,100
Tetal public support	250.926	OFT NO.		5297555
REVENUE				
Olisio recense	015'610			016,910
Istend increa	8			8
Miscolinsonu (Nets 5)	15,583			15,503
Teld recence	255.433			338,453
Tetal public support and second	586.322	GET HAL		\$61,706
EXPENSIS:				
Program services				
Clink	424,129	10000	\$ 10.347	
Ethaction	43,084	18,117	1/038	081,528
Public attains	1014			4,434
Tetal program services	\$42,177	284,041	11,385	297,663
Supporting services:				
Manageverst and goard.	95,225		2,925	
Fued mining	125'61		1,008	109/08
Teal supporting arrivan	251,451		4,005	178,755
Promeets to surfoced organization (Name 1)	1001		ľ	1,941
Tark openet	102,488	254,041	15,398	010'985
DEPICIENCY OF PUBLIC SUPPORT AND REVENUE				
OVER EXPENSES	1215-86-2	110,738	(15,398)	0.2021
Feed Balancer (Not Dofinity, buginning of your	(28,546)	素	28,847	10.359
Fund Therefore	2,002	1	(5,612)	
Fund Balancos (Net Definit), and of year	5 (123,446)	\$ 111,006	2 19,837	1202 5
Characteristic in the second	of the of Area Concerning	-		

STATE POR	STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE IA, 1996	INCTIONAL ENDED JUN	LEATENSE B.M. 1996	STATEMENT OF FUNCTIONAL EXPERIENCES PORT THE VEAR ENDED JUNE JR, PAGE		
	2	Program Services	*	3	Support Services	
	Chec	Education	Public Affairs	Mangoment and General	Pund Raing	Teal
Subries	S 404.415	\$ 27,066		CCA1C 2	12831 2	5 208,596
Staleries - doesnod	24,200	2,258		20,000	250	37,180
Employee benefits	55,022	2,068		10,757	5,655	10,828
100	20,242	S109		6.022		121/81
Service	200712	1,492	r 5	22/087	33	22,225
Professional face, indiading physician	20,005	20,983	2,945	005761	~	24,944
Office syperate	11,500	552	352	8,441	2,263	657/82
Tolephone	100	1,264	1,040	102,5	1,640	14,77%
Printing and advertising	1963	6903	¢,	68	5,440	2222
Laboratory frees	23,608					100/17
Bonipment maintenete	7,467	105		3601 1	2,466	10,550
Meetings, conformers, travil and						
erbettskracert	10.7	1.73	4	2,121	ž	8174
instead of the second	000/11	(181)		E	(153)	Ĩ
Perseys	202	20		3,673	202	6,641
Macdasous	16	100	1	-	1,458	4,150
Testi expanse before depreciation, amentisation and payments to national organization	109/862	111.18	1434	16,225	725,97	0.5'0%
Deposciation and americanion	10.517	1,075	1	2.925	2010	11.258
Tesh appeared before promotile to national organization	005762	641'29	4,434	58,150	205,905	100'005
Physicaents to rational organization (Note 1)	1	1	1	7,942	1	7,962
Total expenses	211000	21.02 2	1424 2	5 160.02	2.90.02	010780 5

contract process of a log-for work produces to some accounting of

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NOTES TO FINANCIAL STATEMENTS.

NOTE 1 - ORGANIZATION AND OPERATIONS

Placend Parentholo of Losiniwa, Iso. (PTLA), a publishy supported supported

In 1991, DPLA established the Plasmed Parenthood of Louizinte Astion Network, Inc. (PPLAANL a report dynamic transit study ferriors. MI (1935) of the U.S. Burrard Revenue Cole. This dynamic advent to income carpendarms to influence retear and mode undersearch of political cadadates. PPLAAN has net per memory latence scorego tastes under the Internal Revenue Code or best acciment and, thus face are no activity in their structure and the transformation of 1995.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The flashold statements are prepared on the accrual basis of accesseing.

Description of Funds

IPIA uses faul accounting to account for the diverse names of its activities. Funds are established to account for certain types of activities, and each faul is accounted for as a separate entity. The fault initializated are IPIA or initiacided below.

Linespicted Fand

The surrenticied fand is the principal fand of FPLA and is used to account for the normal touring activities of FPLA (a.s. surversional contributions and gravits, graveal and administrative represent, etc).

Elevent From I

This fund is used to account for contributions and gaters which have been restricted by the contributor for survifle merging converses.

Preparity, Want and Ecologyant Tund

This restricted static is used to account for all fixed assets and devecisities execute.

NOTES TO FINANCIAL STATEMENTS.

Plastgos Receivable and Deferred Resonant

Pedgas are recorded when a free plotge is made and collectibility is remembly determinable. Contributions which are rotatized by the denor far use in factor periods are recorded as deferred stronges of the restricted faced, and are recorded in support in the store in which face may be used.

Produce receivable includes a fuently user P996 plodge of \$190,000 from a foundation to contribute fields over a frue year period. This contribution has been rearriend for use by P91.A for capital improvement or obscillational neuroses. A constraint due ofter fixed 1971 are classified in a non-content assets.

Interkind Receivables and Panahirs

The usage of merenricold funds for restricted purposes, and vice versa, is accounted for through interflued accounts in the respective funds.

COMPOSITION AND LEASED IN THE RECEIPTING MADE

Equipment, Farritane, and locarised improvements are recorded as over or at denated value. Depreciation in provided on a storight-fine basis over the estimated useful lives of the assets (primarily seven years). Learnshall improvements are asserticed over the life of the locar.

Department by Kind

Dometed services are recognized in recorners and successor at estimated fair takes for each service.

income. Taxes

No prevision for Freleral increme taxes has been reflected in far accompanying francial statements because FPLA is esempt from Pederal increme taxes under Section 501 (2(3)) of the U. S. Ianvaul Revenue Code.

Uncollinkness.

The prevention of framewide intercents in conference with generally accepted accounting principles représent memogramment to main conference and accounting into affects the prepend acceused account and filed litter. In this dates of the framewide interaction that affects the prepending acceused accepted accepting the representation acception and affects from these estimations. If II Ave estimates instance shows regarding the conferentiative of affects from these estimations. If II Ave estimates instance shows regarding the conferentiative of affects from these estimations. If II Ave estimates instance down regarding the conferentiative of affects accepted by the second accepted on and the Criter of the first courts advancement (Print 2).

NOTES TO FINANCIAL STATEMENTS.

NOTE 2 - LEASES

PPLA bases in main a HEC, in Haven Rouge Chie and In Xiapiley House fueldy. The Brans Rouge diricle bases expired in April 1996, her PPLA has continued to branc the clinit and to pay monthly runs of \$253. The Kingdey House facility's lotse expired in May 1996. "PLA continued to gay monthly runs of \$215. The Aligney House facility's lotse expired in May 1996. "PLA continued to gay monthly Minimum research under the train of the base years an exclude. This facility is no langue in expension Minimum research under the train of flow langue for the year exclude. Just 6 (2018) are \$252.931.

Rental expense for the year ended Jaco 30, 1996 was \$49,726. Equipment located on the Elagdoy Heans's meanings is plodered against the lease.

NOTE 4 - DONATIONS IN KIND

A matthene of compaind volumeters have made significant contributions of their tarse, permarity for clinical and performance larvieses. The value of this contributed tare is netforcing in these statements as advanced tabletes, based upon time summaries maintained, and average rates paid for similar work performed by require mediatronserses. The more of a diseased and average rates paid for similar work performed by

NOTE 5. NOTES PAYABLE.

As of Jane 30, 1996, 191A had a tota payable to a bask of \$5,023 with interest energy at 10,5%. The loss box an adjustable rate (bask prime plus 196, is unnecessed, requires monthly populational and matterest in November 1998. Future infinitions intercipies interesting under this accessment as of Jane 30, 1996 are

1999	
	\$5,482

Dwing fiscal year 1996, PPLA's note psyable of \$15,088 to Planted Patenthood Federation of Atamiza www.forciven. The resulting gain is included in miscellaneous revenue.

NOTE 6 - FUNCTIONAL ALLOCATION OF EXPENSIS

The costs of providing the various program and other activities have been summarized on a functional basis in the maximum of support, accessing operators and obserges in first balances. Accordingly, certain solid have been allocated anong the programs and surporting accession for the di-

NOTES TO FINANCIAL STATEMENTS

NOTE 1. COMMITMENTS CONTINGENCIES AND CONCENTRATIONS

Generativest Galaxy

Corner received require the followest of scorins enablisms as an first in the goot interpretation of transfers to differ the conditions of all prants, recognizing the first two followests, PETA and the score of the conditions of the score. Government genes sequence approximating 2006 of HUAA total guides approaches and average. The solutions genesis sequence generation of a guide of the score of the

Third Paty Readoursements

PFLA has approved with a Matianial facul intermediary to provide clasical services to slightly patients. Periodizally, errors adjustments are tasks to these Medicaid billings. Management does not believe that any adjustments with hore a simplificant interest or PFLA's operation.

SOLUTION AND A PROPERTY ANALOGY (1994) 1994	2011/00 2011/00		
A compared framework (Second Table	CFBA Number	Taul Graw	Peteral Expenditure
TO TAKEN AND AND AND AND AND AND AND AND AND AN			
Lectricises Department of Hould hand Departules			
Ryen Wilse C.A.R.E. Act Title I Needs and C.A.U.D.	212.02	112.03 \$ 212.01	5 41,600
Office of Public Health - HWUMDS Services	040.55	00,000	27,815
Office of Public Starth - Transly Planning 1115-0-01200	512.02	188,091	123,203
Ony of New Oritann - Orest Breyetations	166.05	06230	
VALUE STREET AUADIA		\$ 334,411	5 215,090

denotes a newelyce program (other foderid awards).

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE RASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORDED IN ACCOUNTS, WITH COVERNMENT AUDITING STANDARDS

To the Board of Directors of Planaed Parenthood of Louisiana, Inc. New Orleann, Louisiana

We have marked the financial antersees of Planned Parentheod of Louisiana, Inc. is non-profit experiention) or at and for the user eached Jane 30, 1996, and Jane Janes Janes Heren deted December 12, 1996.

We considered our multi-in accordance with generally accorded and time standards and Discontrated Addition Randdards, round by the Comptoling Gainstal of the United States. These standards report that we plan and the obtained according to obtain transmission provides about whether the Standard anterconte are free of material involutions.

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In planning and performing our mole of the Thermet statements of Hauved Theoreman (a) Landaux, Inc. The decays and all and (a). Unly, we channel as understand the decays of the terminal decays and the state of the state of

Ball Anna a Mithada Sa a Sali Anna Anna Bana Al-Mitha Anglana an an Anna Lagragi a Lanta A Patriana Scott Sci (1997) and a patrian

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To the Board of Directors of Planwed Parenshood of Louisians, Inc. New Others Louisiana

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However, we noted other motions involving the internal control structure and its operation that we have reported to the management of Planeed Parentheod of Louisians. Inc. in a separate latter doubl December 12, 1996.

This report is intended for the information of the Board of Directors, Executive Committee, management, and the gramor agencies. However, this report is a matter of cublic record and its distribution is not limited.

Lesier & materne

December 12, 79%



INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Beard of Directors of Plaaned Parashoed #Eleasisiona, Inc. New Orleans, Louissing

We have availed the financial materians of Finance Disserblood of Londons, Inc. (TFLA) is of set for the system ended base 20, 1996, and how issued one request through Disserblow 12, 1998. We have also an and/or the compliance of Planned Parentheod of Londonso, Inc. with requirements supflashle to image fishest available resultance and have issued one reset fixence distance Disconter 12, 1996.

We conduced out adduct in accordance with growthy secrepted adding structures, Anothing Sequences, Secretary and Secretary and Secretary and Secretary and Secretary and Dates (CMMI) (2014) and 2014 (2014) (2014) and 2014 (2014) and 2014 (2014) and 2014 (2014) (2014) (2014) and 2014 (2014) and 2014 (2014) and 2014 (2014) (

In plenning and gedienting can anothe for the year model have 30, 1996, we considered PELA's internet investor instruction in output or discretion or an advance interpret of comparing one spatement on PELA's functional internet analysis in accordance with regularized to paper with comparing one spatement on PELA's functional internet associations in accordance with COM Conduct ACSD. This apper channels and a internet control interaction and control and COM Conduct ACSD. This apper channels are internet control interaction and protections of the compliance with regularized and internet control interaction and protections of the compliance with regularized and internet control interactions in an appearance of and Davahove LL 1996.

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 Fig. 4 (1) and the back of the second back from the second se second sec To the Board of Directors of Planned Parentheod of Louisiana, Inc. New Orleans, Louisiana

Bacasar of infranza initiations in any internel control structure, errors, irregulatives, et instances of successfulness only networkshow cocas and not be detected. Also, pojectica or any ecohatica of the interactive to datare periods in adject to the risk that procedures any bowness indequals because of changes in conditions or that the effectiveness of the dotions and measures of policy and procedures are determined.

For the purpose of this report, we have classified the significant internal control structure policies and exceedance and in administering fidural avaid resonants in the following composition:

- Cash:
- Support, program service fees, revenue, and receivables;
- Denoted rateerals, Statikian, and services;
- Expenses for goods and services and accurate papabla;
- Payroll and related habilities;
- Preperty and equipment;
- Debt and other lightshop;
- Pund balances; and
- Governmental Financial Assistance Programs;

Cancel Requirements

Political activity Chill rights Cash wanageword Toloral financial reports Alkovahle copylocy principles Draw, Pere Workshow Art

Specific Regainments

Types of services allowed or antilowed Thgshilty Financial separa and datase for advances and ministeraneous

For all of the internal control structure enirganies listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been glacod in operation, and we asserted control (site.

During the year ended Jane 38, 1996. Phoned Parenthood of Louisiana, Inc. capatoled 55 percent of its with Edenti prayeds under major fickent around measure. To the Board of Directors of Plannol Parenthood of Louisiana, Ire. New Othans, Louisiana

We packmail faint of networks an engined by OMD Trender A-133, to realistic the official-neurons of the A-long and specialise of Statement control instance packing and proceedings of the A-long and specialise of Statement and the A-long and a first-A-long and the A-long and t

One consideration of the issuence oracle stratege publics and proceedince could in administrating fordated average works are executed in each effective of an emergin in the interest energiest division that a division the interest interest in the strategiest of the energiest of the energiest of the energiest of the energiest of the internal county interest diverses the strategiest of the energiest of the energiest of the energiest of the internal county interest and the energiest of the energiest of the energiest of the energiest of the internal county interest works the strategiest of the energiest of the energiest of the energiest of the internal county interest works the strategiest of the energiest of the energiest of the energiest of the internal county interest works the strategiest of the energiest of the energiest of the energiest of the internal county interest internal county discretions that we county of the energiest of the internal county discretion of the other and the energiest of the energiest of the energiest of the energiest of the internal county discretions and the energiest of the energiest

Hawever, we noted certain matters involving the internal centrel structure and its operation that we have reported to the management of Plannet Peremband of Leainiana, Inv. in a separate letter dated Directiver 12, 1995.

This report is intended for the information of the Board of Directors, Executive Committee, runnagement, and the standar arguments. Directory, this wavet is also a capiter of radius waved and its discriminants area limited.

Legier & motorne

December 12, 1996



ON COMPLIANCE BASED ON AN AUM OF BASE FINANCIAL STATISMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUMITMA STATUMENTS

To the Baard of Directory of Planend Farmshood of Louisiana, Inc. New Orlaans, Louisiana

We have multited the financial statements of Planned Parentheod of Louisiana, Inc. ("FPLA") as of and for the year ended June 38, 1996, and have instant on senser thereon December 12, 1996.

We contacted our radii in necesime with greenily necestral sufficient and the Contraction Auditors application of the Comptoint Contract of the United States, and Other of Managers and Region 200400 Circular Ac133 - Audits of Fundament of Higher Education and Char Managers Auditors 200400 Circular Ac133 - Audits of Fundament of Higher Education and Char Managers Audits 200400 Circles Ac133 - Audits of Fundament of Higher Education and Char Managers Audits 200400 Circles Ac133 - Audits of Fundament on Higher Education and the Audit Audits 200400 Circles Ac133 - Audits of Fundament Acts and Audits an

Compliance with laws, regulations, contrasts, and games applicable to DVLA is the representibility of JPLA's remapricase. As part at obtaining reasonable assumes given whether the fluxual anterpreters are flux of remoted minimumsel, we purchased assure of JPLA's to complement with context provides or draw, peptidates, contexts, and grants. However, the objective of car andit was not to perceide an spatian en errent complement with unit percentage. Accordingly, we do not present and an aquation.

The results of our term disclored no instances of remote phases that are required to be reported under Determined Auditing Mandelly. We noted orwine interpreted terrarets of notecomplicates that no have reported by the component of the standard phaseboard of Locations. But, in a reported liste data Disconfiguration 1996.

This report is intended far the information of the Board of Directory, Excensive Consulting, management, and the attenue scenarios. Hawever, this report is a matter of webby record and its distribution is not landed.

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December 12, 1996

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INDEPENDENT AUDITORY REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARD PROCRAMS

To the Beard of Directors of Planned Parenthood of Leatiniana, Inc. New Orleans, Loniniana

We have audited the financial statements of Planned Parenthenel of Leuksian, Inc. ('PPLA') as of and for the year underlying 33, 1996, and have instead our report thereas dated December 12, 1996.

We have applied precedures to test the compliance of PPLA with the following requirement applicable to its folgest neurit programs, which are identified in the accompanying following of Folgest Awards. For the year could fram 10 Febru.

OTHER DRAFT AND A DRAFT AND A

Our precedures seven limited to the applicable precedures densified in the Office of Management and Budge's "Compliance Supplement for Audits of Institutions of Eigher Learning and Other News PWH Institution". Our procedures were industriable locar to scope than an and sch, for they're of which is the expression of no evaluon PFLAX-compliance with the requirements that in the preceding paragraph. Accordingly, we do not express such as a series.

With respect to the learner truth, the teachs of our procedures therefored on remoted learners of renerometheres with the trajectorene listend is the mean panageline of the trajector. With strapect to derive not thread, noting ensures to an attention that trutered as to believe that (PLA) that not complete, in all material ensures, with thread programments. Therefore, we record carries in instrancial herebases of renormetheres with the requirements informed to above, the two howers proved to the management of Planeed Planettood of Louisiana, but, in a superstruct teach Downshift 12, 2009.

This report is intended for the information of the Basad of Directors, Escentive Committee, management, and the assertor assencies. Hawever, this regret is a matter of rabble record and its distribution is not limited.

Lever & Materna

December 12, 1995

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INDEPENDENT AUBTOR REPORT ON COMPLIANCE. WITH SPECIFIC REDURINENTS APPLICABLE TO MAJOR EDUCAT WARD PROCESSING

To the Baard of Directors of Planned Parenthood of Louisiano, Inc. New Orlgans, Louisiana

We have multiple the frame in January and Parameters of Planned Parameters of Longitum, Inc. (799LA7) as of and for the same ended have 30, 1998, and have insurface rewer therein Disturber 12, 1996.

We have ables address the compliance of Plennad Parenthols of Charlinan, Ec: with requirements generating types of anywise address of address of the state charan for administra and anisobancements that are applicable to end/or (in major folent) anywise programs, while an administration of the accompanying Scholde of Tolenda Aresth, for the year ended have 2, 1996. The remempreset: of IPLA, is requestively for the capatitation's compliance with these requirements. One monocollip in the concentrative while these requirements are the state of the s

We conducted our and/of compliants with heas supdaments in accordance with parently according datafiest and/or datafiest according to the supervised of the supervised for server of the blocks Status, and Office of Management and Endpt OODBI Checkin A-133, "Andrés of Institutions of Eigher Dobracks may down supported Institutions," These anathenism and OMB Created A-333 sequels for use prime and perform the and its obstitution of the supervised sequence of the supervised seque

The results of our sulla posedants disatored immunical instances of accompliance with the requirements referred to these, which are discribed in a supposed listical to the management of PLA aland Desembel 12, 1996. We recarded these transmess of measureplance in forming our optains an compliance, which is corrected in the following constants.

In our opicion, FPLA complete, in all waterial respects, with the specific copieto-reset referred to in the second manuscript that are available to carbod in main following award minimum for the true ended have \$5,1250.

This report is intended for the information of the Board of Directors, Executive Committee, management, and exaster averages. However, this report is a matter of tablic record, and its distribution is not limited.

Legin & materne

December 12, 1998

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NORMAJOR PROGRAM TRANSACTIONS

To the Based of Directory of Flagued Parentheoid of Louisiane, Inc. New Orleans, Louisiana

We have audited the financial statements of Plannel Parenthood of Louisiana, Inc. (TPELA') as of and for the year ended June J4, 1996, and have inseed our expert therein December 12, 1998.

In connection with our and a of the financial maximum of Planned Parentheod of Louisiana, Iou, and with our consideration of PPLA's internal control structure used in administric fielderal programs, as required by Office of Managenth and Parallel (OMIG) Corolin 4-33, "Audits of Invatiances of Higher Kalacaton on Office Namental Institution," we referred certain transactions applicable to comia causagior fidenti programs for the varies and Jane 20, 1996.

As required by OMB Clockle A-133, we performed auditing procedures to test compliance with the impairment processing types of any active allowed englishing before and below for endowers been as used as the algorithm of the test and the second and the second as a second as a second as a invariant second as a invariant second as a second as a

Whit respects to the lizens tood, the neurilis of any pracedures disclosule to insertial instrumes of memory-frame with the superiorities lised in the providing protection. White reports to item not incord, public, and not attention has caused up to behave their Thereef Internet Protection et al. Locations, bec. that not complied, is all manufal reports. Well these registrements: Thereef Protection et al. Locations, bec. that not complied, is all manufal three supervised in the management of Thereef Protection et al. Locations, bec. that not complied, and the three supervised in the management of Thereef Protection et al. Locations, bec. in a segment letter dated December 21, 1996.

This report is intended for the information of the Board of Directory, Executive Committee, management, and growtor agencies. However, this report is a matter of public record and its directionies is not busited.

Legier & miterne

December 12, 1996

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REPORT TO MANAGEMENT

JUNE 36, 1936



December 12, 1996

To The Board of Directory of Planned Parenthood of Louisiana, Inc. New Orleans, Louisiana

In plenning and partnersing our analy of the functional interments of Planned Placethood or Londons, No. (1971-X7) for the yore ended Jane 20, 1996, we considered PHA's insural rentrol structure in order to determine our analysis pacedarus for the parapose of supersity, our optimizer of the Planning Languagement and not beyond on the parapose of supersity, our optimizer of the Planning Languagement and not beyond on the parapose of the program.

However, there are mostly, we rested certain mattern intervising the interval cannot annexase and other operations and the set presented for your considentials. One compared presented below reflect our datase to be of containing association for PPLA. This firster does not affect our sector datasel Donardon 12, PPMs, on the financial sufference of PPLA.

SUPPORTING DOCUMENTATION FOR TRANSACTIONS

Stranation

During net specific requirements compliance studies, was noted two instances where passes visits reported on 17% forms could not be tword to the aday strendware shrees begin the client. The duly attendance short aces as septent for peters visits and documentation for feez charged to the fideal program grant.

Reconseguitation

The importance of larging accurate daily attendence sheets should be reexplanized to all employees involved in this process.

Station

During our specific requirements compliance testing, we noted one instance of an expenditure bring neuralid in the incorrect period.

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From 2: Management Letter

b. The instance of receving an expenditure during the incorrect period, even theory it win a woll engeness fer the entremt year, was missive anisately. His hose spent economo the and energy issivelying or new fluencial computer system. Devision and Strepress are new estands (set) the entremt with this dees not homeon.

On behalf of the loard and staff, 1 wave to these you end Marcol for the professional manage in which you conducted our audit. I appreciate your assistance in meeting both Planned Parenthosi Prinzetion of America's end the state of Logislama's removing the design of an and the state

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cc: 97FR. Board of Directors Slate of Louisicos/(SU/188)