

Condensed Consolidated Financial Statements
 Statement of Supplemental Expenses
 For the Year Ended June 30, 1998

	Program Services									
	State for Item Program		Expendable Item Program		Pregnancy Substance Abuse Program		New Use Age Children Program		Louisiana Public Substance Pre- vention Program	
	\$	-	\$	-	\$	-	\$	-	\$	-
Accounting	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Fees and subscriptions	-	-	-	-	117	-	-	-	-	-
Gifted (and) Information	-	10,117	-	-	-	-	-	-	-	-
Equipment maintenance	-	-	-	-	500	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Lobbying expenses	-	-	-	-	-	-	-	-	-	-
Meetings and conferences	-	-	-	-	-	-	-	-	-	1,750
Recruitment	-	-	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-	-	-
Postage	-	41,344	-	44,476	21,731	-	11,286	-	12,100	-
Printing	-	3,880	-	12,628	2,468	-	3,624	-	-	-
Professional services	-	-	-	-	500	-	-	-	-	-
Travel	-	-	-	-	750	-	-	-	-	875
Telephone	-	-	-	-	-	-	-	-	-	4,500
Total	\$	4,880	\$	5,880	\$	1,800	\$	1,600	\$	2,625
Total	\$	111,588	\$	83,876	\$	24,448	\$	18,286	\$	20,100

The accompanying notes are an integral part of these financial statements.

Southwest Corporation for Retarded and Deafened Persons
 Statement of Functional Expenses
 For the Year Ended June 30, 1990

	Program Services									
	Berkley Trust Program		Berkley Trust II Program		Helen Worland Sundrum Program		Helen Worland Sundrum Program		Total Program Services	
Accounting	\$	-	\$	-	\$	-	\$	-	\$	-
Depreciation		-		-		-		-		-
Donor and other rights		-		-		-		-		-
Interest and amortization		48,588		-		-		-		48,588
Equipment maintenance		-		-		-		-		-
Equipment rental		-		-		-		-		-
Insurance		262		285		54		-		544
Printing expenses		-		-		-		-		-
Meetings and conferences		-		-		-		4,897		4,897
Travel		4,478		5,147		4,266		4,486		18,377
Office supplies		-		-		-		-		-
Payroll		26,177		28,156		18,888		-		63,221
Payroll taxes and benefits		2,248		2,547		500		-		5,295
Postage		-		-		-		-		-
Printing		-		-		-		-		-
Travel		4,147		5,098		378		-		9,623
Total	\$	78,543	\$	37,174	\$	23,826	\$	4,383	\$	143,926

The accompanying notes are an integral part of these financial statements.

COURTNEY COLLEGE FOR NURSING AND HEALTH CARE
 Statement of Fund (or) Disposition of Funds
 For the Year Ended June 30, 1995

	Support Services		
	Management and General	Total Support Services	Total Expenses
Accounting	\$ 3,000	\$ 3,000	\$ 3,000
Depreciation	1,571	1,571	1,571
Dues and subscriptions	2,408	2,408	2,408
Industrial relations fees	-	-	60,000
Equipment maintenance	98	98	98
Equipment rental	69	69	69
Insurance	2,671	2,671	2,185
Utilities expense	179	179	179
Printing and conferences	1,871	1,871	4,483
Professional fees	-	-	90,813
Office supplies	756	756	756
Reprints	60,000	60,000	100,000
Reprints, books and travel	5,000	5,000	10,501
Rentals	917	917	917
Printing	2,145	2,145	2,145
Taxes	1,636	1,636	10,473
Total	\$ 87,616	\$ 87,616	\$ 324,003

Louisiana Coalition for Maternal and Infant Health
 Statements of Cash Flows
 For the years ended June 30, 1994 and 1995

	1994	1995
Cash flows from operating activities:		
Increase in net assets	\$ 12,492	\$ 3,218
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	802	1,511
(Increase) decrease in accounts receivable	(20,834)	1,381
(Increase) decrease in prepaid expenses	(56)	(43)
(Increase) decrease in interest income receivable	(223)	(400)
Increase (decrease) in accounts payable	10,848	833
Increase (decrease) in accrued disability	31,876	2,432
Increase (decrease) in accrued contract revenues	46,898	84,888
Increase (decrease) in prepaid membership dues	(2,088)	58
Total adjustments	84,489	90,591
Net cash provided (used) by operating activities	96,981	93,811
Cash flows from investing activities:		
Proceeds from sale of investments	39,800	96,800
Purchases of investments	(20,484)	(178,871)
Net cash provided (used) by investing activities	(18,684)	(79,871)
Net increase (decrease) in cash and equivalents	78,297	14,538
Cash and equivalents, beginning of year	17,594	1,974
Cash and cash equivalents, end of year	\$ 95,891	\$ 16,512

The accompanying notes are an integral part of these financial statements.
 Page 1

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL AIDED PROGRAM TRANSACTIONS**

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the years ended June 30, 1994 and 1993, and have issued my report thereon dated August 30, 1994.

In connection with my audit of the financial statements of Louisiana Coalition for Maternal and Infant Health and with my consideration of the Coalition's internal control structure used to administer federal aided programs, as required by Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-profit Organizations," I selected certain transactions applicable to certain nonmajor federal aided programs for the years ended June 30, 1994 and 1993. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and federal financial reports and claims for advances and reimbursements that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Louisiana Coalition for Maternal and Infant Health's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Louisiana Coalition for Maternal and Infant Health had not complied, in all material respects, with these requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with these requirements.

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

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the years ended June 30, 1998 and 1999, and have issued my report thereon dated August 20, 1998. I have also audited the compliance of Louisiana Coalition for Maternal and Infant Health with requirements applicable to major federal award programs and have issued my report thereon dated August 20, 1998.

I conducted my 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 Circular A-113, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards require that I plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement and whether Louisiana Coalition for Maternal and Infant Health complied with laws and regulations, noncompliance with which would be material to a major federal award program.

In planning and performing my audits for the years ended June 30, 1998 and 1999, I considered the internal control structure of Louisiana Coalition for Maternal and Infant Health in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements of Louisiana Coalition for Maternal and Infant Health and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-113. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. I have addressed internal control structure policies and procedures relevant to my audit of the financial statements in a separate report dated August 20, 1998.

The management of Louisiana Coalition for Maternal and Infant Health 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

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

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated August 20, 1996.

I have applied procedures to test the compliance of Louisiana Coalition for Maternal and Infant Health with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the years ended June 30, 1996 and 1995: political activity, cash management, federal financial reports, allowable costs/cost principles, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for audits of institutions of higher education and other nonprofit organizations." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Louisiana Coalition for Maternal and Infant Health's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my 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 my attention that caused me to believe that Louisiana Coalition for Maternal and Infant Health had not complied, in all material respects, with those requirements.

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



Baton Rouge, Louisiana
August 20, 1996

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

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the years ended June 30, 1994 and 1995, and have issued my report thereon dated August 20, 1996.

I have applied procedures to test the compliance of Louisiana Coalition for Maternal and Infant Health with the following requirements applicable to its federal award programs, which are identified in the accompanying schedules of Federal Awards, for the years ended June 30, 1994 and 1995: political activity, cash management, Federal financial reports, allowable costs/cost principles, and administrative requirements.

My procedures were limited to the applicable procedures described in the office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Education and Other Nonprofit Organizations." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Louisiana Coalition for Maternal and Infant Health's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my 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 my attention that caused me to believe that Louisiana Coalition for Maternal and Infant Health had not complied, in all material respects, with those requirements.

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



Baton Rouge, Louisiana
August 20, 1996

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



Peter Bragg, Louisiana
August 10, 1994

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL AWARD PROGRAMS**

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the year ended June 30, 1996, and have issued my report thereon dated August 28, 1996.

I have also audited the compliance of Louisiana Coalition for Maternal and Infant Health with the requirements governing types of services allowed or unallowed and Federal financial reports and claims for advances and reimbursements that are applicable to its major Federal award program, which is identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996. The management of Louisiana Coalition for Maternal and Infant Health is responsible for the Coalition's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements 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 Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any material instances of noncompliance with the requirements referred to in the second paragraph.

In my opinion, Louisiana Coalition For Maternal and Infant Health complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to its major federal award program for the year ended June 30, 1996.

Higher Education and Other Nonprofit Organizations."

Cause: The Coalition had operated under an informal agreement with the pass-through agency which allowed them to have an audit different than that required by the grant agreements/contracts.

Effect: The coalition was not in compliance with the grant agreements/contracts.

I considered this instance of noncompliance in forming my opinion on whether Louisiana Coalition for Maternal and Infant Health's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated August 28, 1990, on those financial statements.

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



Baton Rouge, Louisiana
August 29, 1990

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

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated August 30, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to Louisiana Coalition for Maternal and Infant Health is the responsibility of Louisiana Coalition for Maternal and Infant Health. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Louisiana Coalition for Maternal and Infant Health's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instances of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined.

- Condition: During the year ended June 30, 1995, the Coalition had an audit performed which did not comply with four grant agreements/contracts in effect during the year.
- Criteria: The four grant agreements/contracts in effect in the year audited required that an audit be performed in accordance with generally accepted accounting standards and Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget Circular A-133, "Audits of Institutions of

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Metairie, Louisiana
August 20, 1988

Louisiana Coalition for Maternal and Infant Health
 Statements of Activities
 For the years ended June 30, 1994 and 1993

	1994	1993
Revenues		
Membership dues	\$ 87,048	\$ 60,175
Membership donations	4,084	215
Interest Income	4,827	5,348
LPA	-	3,678
Miscellaneous receipts	4,044	7,784
Grant/contract support	323,723	141,178
Total revenues	<u>443,726</u>	<u>221,088</u>
Expenses		
Program services		
Grant/contract expenses	193,327	136,437
Total program services	<u>193,327</u>	<u>136,437</u>
Support services		
Management and general	97,434	87,616
Total support services	<u>97,434</u>	<u>87,616</u>
Total expenses	<u>290,761</u>	<u>224,053</u>
Change in unrestricted net assets	10,483	3,511
Unrestricted assets, beginning of year	<u>29,422</u>	<u>29,941</u>
Unrestricted assets, end of year	<u>\$ 39,905</u>	<u>\$ 29,452</u>

with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed 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, protection of my 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, I have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories:

- * Cash
- * Investments
- * Support, revenues, and receivables
- * Expenses for program and supporting services and accounts payable
- * Payroll and related liabilities
- * Governmental financial assistance programs:

General Requirements

- * Political activity
- * Cash management
- * Federal financial reports
- * Allowable costs
- * Administrative requirements

Specific Requirements

- * Types of services allowed or unallowed
- * Federal financial reports and claims for advances and reimbursements

For all of the internal control structure categories listed in the preceding paragraph, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the years ended June 30, 1996 and 1995, Louisiana Coalition for Maternal and Infant Health expended 43% and 60%, respectively, of its total federal awards under major federal award programs.

I performed tests of controls, as required by OMB A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to each of the coalition's major federal award programs, which are identified in the accompanying Schedules of Federal Awards. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under the standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable 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 accounts 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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



Baton Rouge, Louisiana
August 20, 1996

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF FEDERAL AWARDS

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated August 20, 1996. Those financial statements are the responsibility of the coalition's management. My responsibility is to express an opinion on these basic financial statements based on my audit.

I conducted my audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audits 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 accounts 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. I believe that my audits provide a reasonable basis for my opinion.

My audits were conducted for the purpose of forming an opinion on the basic financial statements of Louisiana Coalition for Maternal and Infant Health taken as a whole. The accompanying Schedules of Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information in those schedules has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.



Roy Herbert, Louisiana
August 20, 1996

**Louisiana Coalition for Maternal and Infant Health
 Schedule of Federal Awards
 For the Year Ended June 30, 1984**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Pass-through from State of Louisiana, Department of Health and Hospitals:			
Childhood Immunization Grants (Shots For Tots Program)	93.260	0141	\$119,509*
Childhood Immunization Grants (Hepatitis B Program)	93.260	0141	85,850
Childhood Immunization Grants (Vaccine for Children Program)	93.260	0141	18,180
Maternal and Child Health Services Block Grant (Pregnancy Substance Abuse Committee)	93.094	0141	22,486
Tobacco Prevention (Louisiana Youth Tobacco Prevention Coalition)	93.263	0141	93
Total federal awards			----- \$236,256 -----

* Major program

Louisiana Coalition for Maternal and Infant Health
 Schedule of Federal Awards
 For the Year Ended June 30, 1991

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Pass-through from State of Louisiana, Department of Health and Hospitals:			
Childhood Immunization Grants (Shots for Totz Program)	93.288	0141	\$ 70,311
Childhood Immunization Grants (Hepatitis B Program)	93.268	0141	37,745
Maternal and Child Health Services Block Grant	93.994	0141	7,337
			<u>115,393</u>
			\$224,073

SPECIAL REPORTS OF INDEPENDENT AUDITOR

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the financial statements of Louisiana Coalition for Maternal and Infant Health as of and for the years ended June 30, 1994 and 1993, and have issued my report thereon dated August 30, 1994.

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

The management of Louisiana Coalition for Maternal and Infant Health 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 authorization 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 my audits of the financial statements of Louisiana Coalition for Maternal and Infant Health for the years ended June 30, 1994 and 1993, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under the standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

However, I noted certain matters involving the internal control structure and its operation that I have reported to management of Louisiana Condition for Maternal and Infant Health in a separate letter dated August 10, 1998.

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



Robert S. Gagnier, Louisiana
August 28, 1998

Louisiana Coalition for Maternal and Infant Health
Notes to Financial Statements
June 30, 1994 and 1993

NOTE B: UNEARNED CONTRACT REVENUE

The Coalition records restricted grant or contract awards as unearned contract revenue until it is expended for the purpose of the grant or contract, at which time it becomes unconditional and is recognized as revenue.

SUPPLEMENTAL INFORMATION

Louisiana Coalition for Maternal and Infant Health
Notes to Financial Statements
June 30, 1998 and 1999

NOTE A: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: The Louisiana Coalition for Maternal and Infant Health (the Coalition) is a non-profit membership association incorporated on January 28, 1990, primarily for the purpose of improving maternal health and reducing infant mortality and morbidity in Louisiana.

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

Basis of presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (FASB) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Coalition is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted assets, and permanently restricted net assets.

Cash and cash equivalents: For purposes of the Statements of Cash Flows, the Coalition considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Deferred revenues: Income from membership dues is deferred and recognized over the periods to which the dues relate.

Income taxes: The Coalition qualifies as a tax-exempt organization under Section 501(c)(4) of the Internal Revenue Code of 1986, and, therefore, has no provision for income taxes.

Short-term investments: Short-term investments consist of highly-liquid direct obligations of the United States government purchased through a mutual fund. The Coalition uses these short-term investments in its cash management program. Short-term investments are stated at cost, which approximates market value.

Equipment: Depreciation of equipment is calculated using the straight-line method of depreciation and is provided for over the estimated useful lives of the assets. The equipment is presented in the financial statements at cost less accumulated depreciation, \$8,388 and 17,784, for 1998 and 1999, respectively.

Louisiana Coalition for Maternal and Infant Health
 Statements of Financial Position
 June 30, 1994 and 1993

	1994	1993
ASSETS		
Current assets		
Cash	\$ 21,833	\$ 17,206
Short-term investments	177,882	128,488
Accounts receivable	24,373	3,543
Interest income receivable	487	564
Prepaid insurance	629	779
	<hr/>	<hr/>
Total current assets	224,814	148,574
Equipment, net of accumulated depreciation	2,658	5,552
	<hr/>	<hr/>
TOTAL ASSETS	\$ 227,472	\$ 154,126
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 11,719	\$ 873
Accrued payroll	5,928	4,584
Accrued and withheld payroll taxes	8,728	11
Prepaid dues	120	3,388
Unearned contract revenues	150,314	122,224
	<hr/>	<hr/>
Total current liabilities/Total liabilities	186,818	130,974
Net assets		
Unrestricted	29,314	23,452
	<hr/>	<hr/>
TOTAL LIABILITIES AND NET ASSETS	\$ 228,884	\$ 154,426

The accompanying notes are an integral part of these financial statements.

In another instance, an employee's personnel file indicated that a pay raise should have been implemented during the year ended June 30, 1996. Because of a change in the employee's employment, this was not done. However, there was no documentation in the personnel file to indicate that this was the case. All changes to amounts and dates involving payroll should be documented and placed in the employees' files.

I wish to thank the staff of the Coalition for their support and assistance during my audit.



Baton Rouge, Louisiana
August 10, 1996

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INDEPENDENT AUDITOR'S REPORT

To The Board of Directors
Louisiana Coalition for Maternal and Infant Health

I have audited the accompanying statements of financial position of Louisiana Coalition for Maternal and Infant Health as of June 30, 1990 and 1989, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the coalition's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards require that I plan and perform the audits 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. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Coalition for Maternal and Infant Health as of June 30, 1990 and 1989, and the changes in its net assets and cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 20, 1990, on my consideration of Louisiana Coalition for Maternal and Infant Health's internal control structure and a report dated August 20, 1990, on its compliance with laws and regulations.



Roy Herbert, Louisiana
August 20, 1990

Coalition for Maternal and Infant Health

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August 28, 1996

To the Management and
The Board of Directors of
Louisiana Coalition for Maternal and Infant Health

In planning and performing my audit of the financial statements of Louisiana Coalition for Maternal and Infant Health, I considered the Coalition's internal control structure to plan my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on internal control structure.

However, during my audit, I noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. (I previously reported on the Coalition's internal control structure in my report dated August 28, 1994.) This letter does not affect my report dated August 28, 1994, on the financial statements of Louisiana Coalition for Maternal and Infant Health.

I will review the status of these comments during my next audit engagement. My comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. My comments are summarized as follows:

Organizational Structure

The size of the Coalition's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of the coalition to provide oversight and independent review functions.

Payroll

In one instance, a pay increase for one of the employees paid under a grant was not implemented timely. This caused the employee to be underpaid until the lapse was discovered. To eliminate future problems of this nature, payroll changes and the anniversary date should be considered so that the appropriate pay rates can be updated in a timely manner.

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INDEPENDENT AUDITOR'S REPORT

LOUISIANA COALITION FOR NUTRITIONAL AND INFANT HEALTH

FINANCIAL STATEMENTS

JUNE 30, 1990, AND 1991

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 NOV 14 1991 1995