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INDEPENDENT AUDITOR'S REPORT

The Board of Directors,
MacDonell United Methodist
Children's Services, Inc.,
Houma, Louisiana.

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

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the printed, 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 December 20, 1995

We have audited in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of MacDonell United Methodist Children's Services, Inc. (the Program), a nonprofit organization, for the year ended June 30, 1996 and have issued our report thereon dated September 25, 1996. We have also audited the accompanying facility cost reports for the Program for the year ended June 30, 1996 submitted to the Department of Social Services, State of Louisiana. The facility cost reports is the responsibility of the management of the Program. Our responsibility is to express an opinion on the facility cost reports based on our audit.

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

In our opinion, the facility cost report referred to above presents fairly in all material respects the information shown therein of the Program for the year ended June 30, 1996, in conformity with the Provider Reimbursement Manual, U.S. Department of Health and Human Services (HRM-15) and the Department of Social Services, Bureau of Rate Setting Manual.

This report is intended solely for the information and use of the Board of Directors, management of the Program and the State of Louisiana and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Board of Directors and the State of Louisiana, is a matter of public record.

Bourgeois Bennett, LLC.

Certified Public Accountants.

Monroe, La.,
December 9, 1996.