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Catahoula Council on Aging, Inc.

June 30, 1996

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Release Date: July 2, 1997

ST. AUG. 2 1997

Payne, Moore & Herrington, LLP

Certified Public Accountants

Alexandria, Louisiana

CAVANAUGH COUNCIL ON ADMIN., INC.

JUNE 30, 1994

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CATERPILLAR COUNCIL ON AGING, INC.
JUNE 30, 1995

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PARVE, MOORE & HERRINGTON, LLP

EXTERNAL FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Cataleola Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Cataleola Council on Aging, Inc. (a non-profit, quasi-public organization) as of and for the year ended June 30, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose 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; the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments"; and the non-profit Governor's Office of Elderly Affairs policy manual subsection VI. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Cataleola Council on Aging, Inc., as of June 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 5, 1994, on our consideration of Cataleola Council on Aging, Inc.'s internal control structure and a report dated September 5, 1994, on its compliance with laws and regulations.

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FOYNE, MOORE & HERRINGTON, LLP

Board of Directors
Catahoula Council on Aging, Inc.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Catahoula Council on Aging, Inc. Each information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Foyne, Moore & Herrington, LLP

Certified Public Accountants

September 3, 1998

CATHOLIC COUNCIL OF AMERICA, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 JUNE 30, 1988

EXHIBIT A

	<u>CONVENTIONAL FUND TYPES</u>		ACCOUNT GROUP	TOTALS (CONVENTIONAL FUNDS)
ASSETS	DEBTORS	SPECIAL SERVICES	GENERAL FUND BALANCE	
Cash	\$18,488	\$13,888	\$	\$14,899
Accounts receivable	378	4,919		4,914
Prepaid expenses		2,242		2,241
General fund assets			23,987	23,987
<u>TOTAL ASSETS</u>	<u>\$18,866</u>	<u>\$18,819</u>	<u>\$23,987</u>	<u>\$45,581</u>
<u>LIABILITIES, DEBITS AND OTHER CREDITS</u>				
LIABILITIES	\$ 88	\$ 1,118	\$	\$ 1,206
Accounts payable				
EQUITY AND OTHER CREDITS			23,987	23,987
Investment in general fund assets				
Fund Balances	<u>18,888</u>	<u>18,801</u>	<u>23,987</u>	<u>45,582</u>
Unreserved - Undesignated				
Total Equity and Other Credits	<u>18,888</u>	<u>18,801</u>	<u>23,987</u>	<u>45,582</u>
<u>TOTAL LIABILITIES, DEBITS AND OTHER CREDITS</u>	<u>\$18,866</u>	<u>\$18,819</u>	<u>\$23,987</u>	<u>\$45,581</u>

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

CHANDLER COUNCIL ON AGING, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1994

EXHIBIT B

	GENERAL	SPECIAL REVENUE	TOTALS (COMBINED) DOLLAR
REVENUES			
Intergovernmental	\$ 16,239	\$ 54,895	\$ 71,134
Program income	3,389		3,389
Public support		1,180	1,180
Interest income	431	28	459
Total revenues	19,999	56,108	76,107
EXPENDITURES			
Current			
Salaries	2,267	43,890	46,157
Fringe	384	5,816	6,200
Travel		3,266	3,266
Operating services	340	11,792	12,132
Operating supplies	379	4,363	4,742
Other costs	3,438	329	3,767
Total expenditures	6,438	69,450	75,888
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,561	(13,342)	4,219
OTHER FINANCING SOURCES (USES)			
Operating transfers in		35,787	35,787
Operating transfers out	(18,318)	(18,318)	(36,636)
Total other financing sources (uses)	(18,318)	17,469	(6,849)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,757)	5,127	4,880
FUND BALANCES, BEGINNING OF YEAR	12,200	13,322	25,522
FUND BALANCES, END OF YEAR	\$ 8,443	\$ 18,449	\$ 26,892

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

CATHOLIC COUNCIL ON ACTION, INC.
 (UNITED SYSTEMS OF SERVICES, EDUCATIONAL, AND
 COMMUNITY DEVELOPMENT - HOME AND ABROAD)
 SOCIAL AND SPECIAL SERVICES FUND FISCAL
 YEAR ENDED JUNE 30, 1955

PAGE 1

	GENERAL FUND		SPECIAL SERVICES FUND		TOTAL
	RECEIPTS	EXPENSES	RECEIPTS	EXPENSES	
REVENUES					
Interdepartmental	\$ 14,279	\$ 14,279	\$ 56,885	\$ 56,885	\$ 71,164
Private Donations		3,300			3,300
Public Donations					425
Interest Income					1,181
Total	<u>14,279</u>	<u>17,579</u>	<u>56,885</u>	<u>57,010</u>	<u>71,289</u>
EXPENDITURES					
Current		2,289		47,882	50,171
Debt Service		384		6,325	6,709
Programs				4,322	4,322
Travel		80		12,554	12,634
Operating services		340		6,328	6,668
Operating supplies		379		8,243	8,622
Other costs		3,412		30	3,442
Total	<u>—</u>	<u>6,804</u>	<u>56,885</u>	<u>77,061</u>	<u>83,865</u>
EXCESS OF REVENUES OVER EXPENDITURES	14,279	10,775	14,000	19,148	33,423
OTHER FINANCING SOURCES (USES)					
Operating transfers in				19,147	19,147
Operating transfers out	(14,000)	(14,000)		(19,148)	(33,148)
Total Other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	—	10,775	14,000	19,148	33,923
FUND BALANCE, BEGINNING OF YEAR	11,252	13,332	—	—	24,584
FUND BALANCE, END OF YEAR	\$ 11,252	\$ 24,107	\$ 14,000	\$ 19,148	\$ 48,507

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

CATAHOULA COUNCIL ON AGING, INC.

JUNE 30, 1964

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Catahoula Council on Aging, Inc., is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana.

Catahoula Council on Aging, Inc., qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to Federal or state income tax. The Organization is not a public foundation.

As required by the Governor's Office on Elderly Affairs, the financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants, Subsection 91 - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors, and the Louisiana Governmental Audit Guide.

The primary function of the Catahoula Council on Aging, Inc., is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Services provided include information and assistance and outreach, chore services, operating senior centers, and transportation. A Board of Directors governs the Council.

The more significant of the Council's accounting policies are described below.

A. INCORPORATION

In 1944, the State of Louisiana passed Act 454 which authorized the charter of voluntary councils and area agencies on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Catahoula Council on Aging, Inc., is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the State agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

CHESAPEAKE COUNCIL ON AGING, INC.
JUNE 30, 1964

NOTES TO FINANCIAL STATEMENTS

In evaluating how to define the Council for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are the capacity for the organization to have its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

B. FUND ACCOUNTING

The Council uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The Council has only one category of funds - governmental funds. The category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The Chesapeake Council on Aging, Inc. has two types of funds included in this category.

ORLEANS COUNCIL ON AGING, INC.

JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

GENERAL FUND- The General Fund is the operating fund of the Council and includes all financial resources except those required to be allocated for in another fund.

SPECIAL REVENUE FUNDS - The Special Revenue Funds are used to account for the proceeds of specific revenue sources allocated to expenditures for related specific purposes.

The following are the funds which comprise the Council's Special Revenue Funds:

1. Title III-B Supportive Services Fund

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Coala Area Agency on Aging, Inc. who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides access services, in-home services, community services, and transportation for the elderly.

2. Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, to Coala Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides community service centers where older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in the community.

3. Title III-D Fund

The III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Coala Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

LAFAYETTE COUNCIL ON AGING, INC.

JUNE 30, 1986

NOTES TO FINANCIAL STATEMENTS

4. Title III-F Fund

The Title III-F fund is used to account for funds used for disease prevention and health promotion activities (including (1) equipment and material (such as weigh people, educational materials, and exercise equipment), (2) home injury medical, (3) medication management, (4) mental health, (5) nutrition (assessment/screening counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Geriatric Home Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

ACCOUNT GROUPS

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account group is not a "fund."

GENERAL FIXED ASSETS - Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the Governmental Funds when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Any donated fixed assets are stated at their estimated fair value at the time donated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

5. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available"

CHARLESTON COUNCIL OF AGING, INC.

JUNE 30, 1988

NOTE TO FINANCIAL STATEMENTS

monies collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Intergovernmental grant revenues are recorded to governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Senior Center, Title III S. F. D, and miscellaneous grant funds are received as a reimbursement based on a predetermined unit cost up to 1/12 of the grant amount per month, but are not susceptible to accrual as revenues until the actual units are performed. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

D. BUDGETS AND BUDGETARY ACCOUNTING

The operating budgets of proposed expenditures and the means of financing them were adopted and approved, along with subsequent amendments, by the Board of Directors for the General and Special Revenue Funds. All annual appropriations lapse at fiscal year end. Budgets are adopted on a basis consistent with GASB. Expenditures cannot legally exceed appropriations on an individual fund level.

E. COMPENSATED ABSENCE

The Council's employees earn vacation and sick leave. However, no compensation will be paid for unused sick or vacation leave upon termination of employment. Therefore, there is no liability accrued for compensated absences.

F. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

G. 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 at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

CRENSHAW COUNCIL ON AGING, INC.
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

2. MEMORANDUM ONLY - TOTAL COLLATERAL

Total collaterals on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to help facilitate financial analysis. Data in these collaterals do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

3. CASH

	CARRYING AMOUNT	MARK BALANCE
Demand Deposits:		
Interest bearing	\$ 2,488	\$ 2,488
Non-Interest bearing	22,832	22,832
Totals	25,320	25,320

The total deposits at financial institutions were fully covered by Federal Depository Insurance Corporation (FDIC).

4. FIXED ASSETS

The following is a summary of changes in fixed assets during the fiscal year.

	BALANCE JUNE 30, 1993	ACQUISITIONS	DELETIONS	BALANCE JUNE 30, 1994
Vehicles	\$22,500	0	0	\$22,500
Furniture and equipment	8,418			8,418
Recreation equipment	3,622	---	---	3,622
Totals	\$34,540	\$-0-	\$-0-	\$34,540

5. COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

6. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1994. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

CARROLLA COUNCIL ON AGING, INC.
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

The Council receives revenues from various federal and state grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor agency and this Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

4. ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, which are then passed through the Care Area Agency on Aging, Inc. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds the Council will receive in the next fiscal year.

7. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Council's financial instruments consist of demand deposits in a bank. The carrying amount approximates fair value because of the short maturity of these instruments.

ADDITIONAL INFORMATION

CATAMILLA COUNCIL ON AGING, INC.
 CONSOLIDATED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 YEAR ENDED JUNE 30, 1998

SCHEDULE 2

REVENUES	STATE	LOCAL	FUND ACT. 322	TOTALS
Intergovernmental				
Office of Elderly Affairs Passed Through Omaha Area Agency on Aging, Inc.	\$ 4,500	\$	\$ 11,779	\$ 16,279
Office of Elderly Affairs			11,779	11,779
Program Income		3,385		3,385
Interest Income		411		411
TOTAL REVENUES	<u>4,500</u>	<u>3,796</u>	<u>11,779</u>	<u>19,985</u>
EXPENDITURES				
Current				
Salaries		3,369		3,369
Fringe		204		204
Operating services		243		243
Operating supplies		378		378
Other costs		3,418		3,418
Total expenditures	<u>0</u>	<u>3,412</u>	<u>0</u>	<u>3,412</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,500	(1,617)	11,779	14,582
OTHER FINANCING SOURCES				
Operating transfers out	14,582	0	11,779	118,218
DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES	-0-	(1,617)	-0-	(1,617)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	12,321	18,812	0	12,321
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$12,321</u>	<u>\$17,195</u>	<u>\$0</u>	<u>\$10,804</u>

See independent auditor's report.

CATAWUNGA COUNCIL ON AGING, INC.
 CERTIFIED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1994

SCHEDULE 3

	TOTAL TITLE SUPPORTIVE SERVICES	SENIOR CENTER	TITLE III-B	TITLE III-C	TOTAL
REVENUES					
Intergovernmental					
Office of Elderly Affairs					
Forward Through Senior					
Area Agency on Aging, Inc.	\$ 20,000	\$ 18,500	\$ 878	\$2,351	\$ 41,729
Interest income	38				38
Public support	1,182				1,182
Total revenues	\$21,218	\$18,500	\$878	\$2,351	\$42,947
EXPENDITURES					
Current:					
Salaries	41,149			1,851	43,000
Fringe	4,800			100	4,900
Travel	3,385			1	3,386
Operating services	13,409			174	13,583
Operating supplies	4,325			28	4,353
Other	170				170
Total expenditures	\$66,238	\$0	\$0	\$2,054	\$68,292
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	\$15,080	\$18,500	\$878	\$23	\$34,481
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	20,187				20,187
Operating Transfers Out		138,200	2818		138,200
Total Other Financing Sources (Uses)	\$20,187	\$138,200	\$2818	\$0	\$158,205
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES					
	\$35,267	\$0	\$0	\$23	\$35,290
FUND BALANCES, BEGINNING OF YEAR					
	\$3,551	\$3,550	\$0	\$0	\$7,101
FUND BALANCES, END OF YEAR					
	\$17,018	\$17,050	\$0	\$23	\$34,091

See independent auditor's report.

CATERPILLAR COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
 REPORT AND ACTUAL - GENERAL FUND
 YEAR ENDED JUNE 30, 1996

SCHEDULE 1

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures			
Local Funds Program			
Current			
Salaries	\$	\$ 2,289	\$ (2,289)
Fringe		384	(384)
Operating services		343	(343)
Operating supplies		279	(279)
Other costs		<u>2,818</u>	<u>(2,818)</u>
total expenditures	<u>-0-</u>	5,413	(5,413)
Other Financing Uses			
Operating transfers out			
Miscellaneous Grant Program			
To III-B Special Revenue Fund		4,000	(4,000)
FCOM Act 125 Program			
To III-B Special Revenue Fund		<u>12,718</u>	<u>(12,718)</u>
Total other financing uses	<u>0-</u>	<u>16,718</u>	<u>(16,718)</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ -0-</u>	<u>\$21,452</u>	<u>\$ (21,452)</u>

see independent auditor's report.

CANTONIA COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
 BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 1998

SCHEDULE 4

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures			
Title III-B supportive services			
Current			
Salaries	265,271	261,399	3,872
Fringe	5,889	6,899	(1,010)
Travel	4,312	3,365	947
Operating services	13,462	11,610	1,852
Operating supplies	4,171	4,325	(154)
Other costs	857	326	531
Total Title III-B supportive services expenditures	75,912	69,977	5,935
Title III-F			
Current			
Salaries	3,811	3,893	(82)
Fringe	373	144	229
Travel	110	3	107
Operating services	322	174	148
Operating supplies	147	38	109
Other costs	43	48	(5)
Total Title III-F expenditures	7,816	7,396	420
Other financing uses			
Operating transfers out			
Senior Center			
To III-B Special Revenue Fund	28,338	28,338	-
III-D			
To III-B Special Revenue Fund	878	878	-
Total other financing uses	29,216	29,216	-
<u>Total expenditures and other financing uses</u>	504,327	507,312	3,015

See Independent auditor's report.

CATAPILLA COUNCIL ON AGING, INC.
SCHEDULE OF GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1994

SCHEDULE 3

GENERAL FIXED ASSETS, AT COST	
Vehicles	\$22,500
Furniture and equipment	8,410
Recreation equipment	3,028
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$33,938</u>
INVESTMENT IN GENERAL FIXED ASSETS	
Title 221-B	\$ 3,043
Senior Services	3,131
ART 715	8,000
General	22,358
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$36,532</u>

See independent auditor's report.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND OMB CIRCULARS A-111

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE**



PAYNE, MCORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Board of Directors
Catholic Council on Aging, Inc.

We have audited the general purpose financial statements of Catholic Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 5, 1994. These general purpose financial statements are the responsibility of Catholic Council on Aging, Inc. management. Our responsibility is to express an opinion on these general purpose 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; the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments"; the provisions of the Louisiana Governmental Audit Code; and the Louisiana Governor's Office of Elderly Affairs's policy manual subsection VII. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of Catholic Council on Aging, Inc., taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Payne, McCore & Herrington, LLP

Certified Public Accountants

September 5, 1994

1 The Bay, CPA 1000 N. Canal St. 70001-1000, LA
New Orleans, LA 70112 504-581-1234 504-581-1234
1 The Bay, LLC 1000 N. Canal St. 70001-1000, LA



1000 North Bay - St. Charles, LA 70086-1234

GENUINELY CONCERNED OF AGING, INC.
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDING JUNE 30, 1995

SCHEDULE 3

FEDERAL AGENCY/INSTRUMENTED SOURCE PROGRAM TITLE	FEDERAL CFA NUMBER	FEDERAL OR SOURCE ACCOUNT	AMOUNT RECEIVED	REMATCHING
DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through Governor's Office of Elderly Affairs Passed through Celia Area Agency on Aging, Inc.	93-433	\$26,300	\$26,300	\$26,300
Title III - B	93-441	\$0	\$0	\$0
Title III - C	93-442	\$,000	\$,000	\$,000
Title III - F		\$26,300	\$26,300	\$26,300
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$26,300	\$26,300

See independent auditor's report on Schedule of Federal Financial Assistance.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASPECT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS



PAINE, WEBER & HERRINGTON, LLP

INTERNAL CONTROL

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

Board of Directors
Cataleola Council on Aging, Inc.

We have audited the general purpose financial statements of Cataleola Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 3, 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 general purpose financial statements are free of material misstatement.

The management of Cataleola Council on Aging, Inc., 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 general purpose 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, 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.

In planning and performing our audit of the general purpose financial statements of Cataleola Council on Aging, Inc., 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



PAINE, MOORE & HERBERTSON, LLP

Board of Directors
Catholic Council on Aging, Inc.

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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

MANAGEMENT OVERSIGHT OF INTERNAL CONTROL STRUCTURE

There were several instances where the Director was reimbursed travel expenses for visiting various sites when she was actually at out of parish conferences. The Director also paid herself a salary over the approved budget for her position.

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 general purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable conditions described above are not material weaknesses.



PAYNE, MOORE & HERRINGTON, LLP

board of directors
Catahoula Council on Aging, Inc.

this report is intended for the information of management and the State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record, and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 9, 1996

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**



FEDERAL FINANCIAL ASSISTANCE PROGRAMS

GENERAL PURPOSE ACCOUNTING

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Directors
Cataleola Council on Aging, Inc.

We have audited the general purpose financial statements of Cataleola Council on Aging, Inc., as of and for the year ended June 30, 1984, and have issued our report thereon dated September 5, 1984.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, Office of Management and Budget Circular A-129, "Audits of State and Local Governments". These standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1984, we considered the internal control structure of Cataleola Council on Aging, Inc., in order to determine our auditing procedures for the purpose of expressing our opinion on Cataleola Council on Aging, Inc.'s general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-129. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 5, 1984.

The management of Cataleola Council on Aging, Inc., 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 executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that Federal financial assistance programs are managed





PAINE, MORSE & HERRINGTON LLP

Board of Directors
Catawba Council on Aging, Inc.

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 financial assistance programs into the following categories:

Accounting Controls

Cash Receipts
Cash Disbursements
Payroll
Property & Equipment
General Ledger
Cost Allocation

General Requirements

Political Activity
Civil Rights
Cash Management
Allowable Costs/Cost Principles
Drug Free Workplace Act
Administrative Controls

Specific Requirements

Claims for Advances and Reimbursements
Voluntary Contributions
Types of Services Allowed
or Not Allowed

For all of the internal control structure categories 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, 1994, Catawba Council on Aging, Inc. had no major federal financial assistance programs and expended \$18 of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III-B.

We performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for



PRICEWATERHOUSECOOPERS, LLP

Board of Directors
Catawba Council on Aging, Inc.

notwithstanding that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect Catawba Council on Aging, Inc.'s ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

MANAGEMENT OVERSIGHT OF INTERNAL CONTROL STRUCTURE

There were several instances where the Director was reimbursed travel expenses for visiting various sites when she was actually at out of parish conferences. The travel reimbursements were then charged to Federally funded projects.

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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable condition described above is not a material weakness.



FAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Catahoula Council on Aging, Inc.

This report is intended for the information of management and the State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record, and its distribution is not limited.

Fayne, Moore & Herrington, LLP

Certified Public Accountants

September 5, 1994

INDEPENDENT SECTION'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT RECEIVING STANDARDS



PARNÉ, MORRIS & BERKOWITZ, LLP

CHIEF FINANCIAL OFFICER

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

Board of Directors
Cataleuka Council on Aging, INC.

We have audited the general purpose financial statements of Cataleuka Council on Aging, INC., as of and for the year ended June 30, 1996, and have issued our report thereon dated September 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. Those 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 Cataleuka Council on Aging, Inc., is the responsibility of Cataleuka Council on Aging, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Cataleuka Council on Aging, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose 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 the following instance of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in Cataleuka Council on Aging, Inc.'s 1996 financial statements.





PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Catholic Council on Aging, Inc.

(2) **Conditions:** The Director was paid for travel reimbursements in various states while she was actually attending out of parish conferences. The travel reimbursements were charged to Federally funded programs. The Director also paid herself a salary over the approved budget for her position. The fiscal year salary was paid out of the General Fund.

Criteria: Louisiana Revised Statutes and the approved budget.

Effects: The Catholic Council on Aging, Inc., may be in violation of state statutes. Also, the Council may be required to pay back the expenditures out of the Federally funded programs.

We considered this instance of noncompliance in forming our opinion on whether Catholic Council on Aging, Inc.'s 1984 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 8, 1984, on these general purpose financial statements.

This report is intended for the information of management and the State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 8, 1984

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



PAYNE, MICHELE & HERRINGTON, LLP

Board of Directors
Catahoula Council on Aging, INC.

This report is intended for the information of management and the State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

Payne, Michele & Herrington, LLP

Certified Public Accountants

September 3, 1996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO HOMEBOAT
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS



BAVY, MOORE & HERRINGTON, LLP

~~(THIS REPORT IS UNCLASSIFIED)~~

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONPROFIT
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Board of Directors
Catahoula Council on Aging, Inc.

We have audited the general purpose financial statements of Catahoula Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated September 5, 1996.

In connection with our audit of the general purpose financial statements of Catahoula Council on Aging, Inc., and with our consideration of Catahoula Council on Aging, Inc.'s control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, "Audit of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-129, we have performed auditing procedures to test compliance with the requirements regarding types of services allowed or disallowed, claims for advances and reimbursements, and voluntary contributions 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 Catahoula Council on Aging, Inc.'s compliance with those requirements. 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 preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Catahoula Council on Aging, Inc., had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.



PARVA, MOORE & HERRINGTON, LLP

Board of Directors
Catahoula Council on Aging, Inc.

This report is intended for the information of the management and the State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

Parva, Moore & Herrington, LLP

Certified Public Accountants

September 8, 1998

SCHEDULE OF FOREIGN AND QUESTIONED COSTS

CRENSHOLA COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS AND RECOMMENDED CORRE
YEAR ENDING JUNE 30, 1988

Explanatory Code

U.S. Department of Health and Human Services
Passed through the Louisiana Governor's Office of
Elderly Affairs
Passed through the Caha Area Agency on Aging, Inc.
Title III-B - Supportive Services

2587

Statement of Conditions

The Director of the Council was paid for several travel
reimbursement claims for visits to various miles within the
parish, while at the same time, she attended out of parish
conferences.

Citation:

Travel expense reimbursements are allowable only to the extent
that it is for actual miles traveled to conduct business relating
to the program.

Effect of Conditions:

Travel reimbursements may have been paid out that were not for
allowable miles driven.

Cause of Conditions:

No one reviewed the travel reimbursement requests submitted
by the Director for reasonableness.

Recommendation:

Someone be assigned the responsibility to review the travel
reimbursement requests submitted by the Director.

Management Response:

Executive Director who filed travel claims resigned as of June 18, 1988. Board
of Directors has instituted a new policy where the Treasurer of the Board reviews
travel claims prior to payment.