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STATE DEPARTMENT
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LEGISLATIVE FUNDING AND BUDGET CONTROL BOARD, INC.
Independence, Louisiana

Financial Statements and
Independent Auditor's Report

June 30, 1938

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk, or recorder, or any other appropriate public official. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the boards and commissions.

FEB 25 1938

Chicago, Ill.

LOUISIANA FORMATION AGENCY ANNUAL REPORT, 1967
Baton Rouge, Louisiana

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Durnin & James

MEMBER PUBLIC ACCOUNTANTS

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December 15, 1995

INDEPENDENT AUDITOR'S REPORT

Mrs. Judy Hamilton, Director
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the accompanying statement of financial position of Louisiana Foundation Against Sexual Assault, Inc., a nonprofit organization, as of June 30, 1995, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Louisiana Foundation Against Sexual Assault, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Foundation Against Sexual Assault, Inc. as of June 30, 1995, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 3 to the financial statements, in 1990 Louisiana Foundation Against Sexual Assault, Inc. changed its method of accounting for contributions and its method of financial reporting and financial statement presentation in accordance with Statements of Financial Accounting Standards No. 116 and 117.

LOUISIANA FOUNDATION AGAINST SOCIAL ABUSE, INC.

In accordance with Government Auditing Standards, we have also issued a report dated December 16, 1998, on our consideration of Louisiana Foundation Against Social Abuse, Inc.'s internal control structure and a report dated December 16, 1998, on its compliance with laws and regulations.

Respectfully submitted,

Dennis J. Malone
DENNIS J. MALONE, CPA

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.
 Independence, Louisiana

EXHIBIT B

STATEMENT OF FINANCIAL POSITION
 June 30, 1990

	<u>1990</u>
ASSETS	
Current Assets:	
Cash	\$ 12,743
ACCOUNTS RECEIVABLE	<u>3,852</u>
Total Current Assets	16,595
Equipment, at cost	
Less of accumulated depreciation of 2014:	<u>338</u>
TOTAL ASSETS	<u>\$ 16,257</u>
LIABILITIES AND NET ASSETS	
Current Liabilities:	
Accounts Payable	\$ 4,087
Deferred Support	<u>8,268</u>
Total Current Liabilities	12,355
NET ASSETS	
RESTRICTED	<u>3,126</u>
TOTAL NET ASSETS	<u>3,126</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 16,257</u>

The accompanying notes are an integral part of this statement.

WOMEN'S FOUNDATION AGAINST SEXUAL ASSAULT, INC.
 Independence, Missouri

EXHIBIT D

STATEMENT OF ACTIVITIES
 June 30, 1988

UNRESTRICTED NET ASSETS:	<u>1886</u>
Revenues and Other Support:	
Preventive Health and Health Services Block Grant	\$ 18,878
Contributions	2,389
Other	<u>578</u>
TOTAL UNRESTRICTED RECEIPTS AND OTHER SUPPORT	<u>21,845</u>
EXPENSES:	
Program Services:	
Grant Programs:	
Preventive Health and Health Services Block Grants:	
PT 28	<u>18,878</u>
Total Programs	18,878
Supporting Services:	
General and Administrative	<u>3,120</u>
TOTAL UNRESTRICTED EXPENSES	<u>21,858</u>
DECREASE IN UNRESTRICTED NET ASSETS	(614)
NET ASSETS AT BEGINNING OF YEAR	<u>2,500</u>
NET ASSETS AT END OF YEAR	<u>1,886</u>

The accompanying notes are an integral part of this statement.

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.
Independence, Louisiana

EXHIBIT C

STATEMENT OF CASH FLOW
JUNE 30, 1990

	<u>1990</u>
Cash Flows From Operating Activities:	
Change in Net Assets	\$ (438)
Adjustments to reconcile Change in Net Assets To Net Cash Used by Operating Activities:	
Depreciation	785
Decrease in Accounts Receivable	5,467
Increase in Accounts Payable	4,087
Increase in deferred support	<u>8,280</u>
Net Cash Provided by Operating Activities	<u>13,822</u>
Net Increase in Cash and Cash Equivalents	13,384
Cash and Cash Equivalents at Beginning of Year	<u>114</u>
Cash and Cash Equivalents at End of Year	<u>\$ 13,498</u>

The accompanying notes are an integral part of this statement.

LOUISIANA STATEWORKS ADMINISTRATION BOARD, INC.
Baton Rouge, Louisiana

Notes to Financial Statements

June 30, 1995

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LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.
Independence, Louisiana

Notes to Financial Statements

June 30, 1986

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Louisiana Foundation Against Sexual Abuse, Inc. (the Organization) have been prepared on the accrual basis. The significant accounting policies that follow are provided to enhance the understandings of the financial statements to the reader.

1. Organization

The Louisiana Foundation Against Sexual Abuse, Inc. is a private nonprofit organization dedicated to eliminating sexual violence, and to easing the suffering of and facilitating the recovery of victims of sexual violence. The Organization's support comes primarily from government grants and individual donors' contributions.

The organization is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

2. Fund Accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the organization, the accounts of the organization are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities, and net assets of Louisiana Foundation Against Sexual Abuse, Inc. are reported in self-balancing fund groups as follows:

Operating Funds include resources available to support the operations of Louisiana Foundation Against Sexual Abuse, Inc. Primary support is provided by individual donors' contributions.

Property Fund includes resources invested in property and equipment used in Louisiana Foundation Against Sexual Abuse, Inc. operations.

Preventive Health and Health Services Block Grant Funds represent grants funded by the State of Louisiana Department of Health and Hospitals. The accounts funded are designated as follows:

- a. Organize two training conferences for LARCAE workers, one of which will be the group's annual conference in the spring.

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.
Independence, Louisiana

Notes to Financial Statements (Continued)

- b. Organize two training conferences for allied agencies, which may be combined with the training for LAFSA membership.
- c. Offer three outreach programs to members of the general public.
- d. Publish six bi-monthly newsletters, to be printed in the months during which LAFSA does not meet.
- e. Provide information to the media of the state about LAFSA's activities following each of the six bi-monthly meetings.

3. Fair Values of Financial Instruments

The following methods and assumptions were used by the Organization in estimating the fair value disclosures for Financial Instruments:

Cash: The carrying amount reported in the statement of financial position approximates fair value because of the short maturities of these instruments.

4. Deferred Support

Deferred support is the unrestricted fund results from grant funds received in advance of being expended.

5. Accounts Receivable

Accounts receivable are composed entirely of grant fund reimbursements and are fully collectible, therefore no allowance for uncollectibles is required.

6. Statement of Cash Flows

For the purposes of the statement of cash flows, all investments with a maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

7. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

8. Property and Equipment

Property and equipment are carried at cost or at estimated value at the date of gift, if donated. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets.

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.
Independence, Louisiana

Notes to Financial Statements (Continued)

9. Revenue Recognition

Restricted contributions, pledges, and grants are recognized as revenue in the statement of financial activity upon receipt. Other unrestricted revenues are recognized as earned either upon receipt or accrual. State appropriation support is reported as unrestricted revenue. Expenditures of unrestricted funds are recognized as expenses when expended or upon incurrence of the related liability.

10. Financial Statement Presentation

In 1984 the Organization elected to adopt Statement of Financial Accounting Standards (SFAS) No. 317, "Financial Statements of Not-for-Profit Organizations," early. Under SFAS No. 317, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a Statement of each class. As permitted by this new statement, the Organization has discontinued use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for 1984 or 1985.

11. Contributions

The organization also elected to adopt SFAS No. 318, "Accounting for Contributions Received and Contributions Made," in 1984. In accordance with SFAS No. 318, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. The adoption of SFAS No. 318 had no effect on the Organization's net assets for 1984 or 1985.

B. PROPERTY AND EQUIPMENT

Fixed assets are recorded at cost or, in the case of donated property, at estimated fair market value at the date of receipt. Depreciation is calculated by the straight line method for all property acquired. Estimated useful lives of property used in depreciation calculations were five years. Depreciation was taken for fiscal year 1986. Expenditures for maintenance and repair are charged against revenues as incurred; cost of major additions and improvements are capitalized.

Property and equipment consist of the following at June 30, 1986:

Office Equipment	\$1,828
Less: Accumulated Depreciation	514
Net Property and Equipment	\$1,314

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

C. FUNCTIONAL EXPENSES

Expenses incurred were for:

	<u>Program Services</u>	<u>Support Services</u>	<u>1994</u>
	<u>Amount</u>	<u>General & Administrative</u>	<u>Total</u>
Salary	\$ 20,341	\$ -	\$ 20,341
Travel	3,548	79	3,627
Meeting Subsidies	-	403	403
Meeting Room & Board	-	799	799
WASA Registration	-	447	447
Conference Expenses	-	75	75
Rent	3,185	-	3,185
Telephone	3,185	-	3,185
Professional Fees	365	-	365
Newspaper Expenses	5,038	-	5,038
Supplies	3,938	42	3,980
Board Operating Expenses	-	389	389
Educational Materials	3,835	-	3,835
Training/Conventions	-	3,262	3,262
Memberships	-	59	59
Bank Charges	-	39	39
Depreciation	-	305	305
Total	\$ 48,812	\$ 4,378	\$ 53,190

D. FAIR VALUES OF FINANCIAL INSTRUMENTS

The estimated fair values of the Organization's financial instruments, some of which are held for trading purposes, are as follows:

	<u>Carrying</u>	<u>Fair</u>
	<u>Amount</u>	<u>Value</u>
Financial Assets:		
Cash	\$ 11,382	\$ 11,382

E. RELATED PARTY TRANSACTIONS

The Organization compensated the Director for services and for a month-to-month rental of office space and equipment. For the year ended June 30, 1994, the Organization paid the Director as follows:

Services	\$ 20,342
Rent	3,548
Total	\$ 23,890

(OTHER SUPPLEMENTARY INFORMATION SCHEDULED)

REQUEST FOR SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AID(S)

Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

John N. Durnin, CPA
James H. James, CPA

Member
National Institute of
Chartered Accountants

A Subchapter
S Corporation

Member
Audit & Finance
Chartered Accountants

December 16, 1996

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AID(S)

Mrs. Judy Benton Director
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the financial statements of Louisiana Foundation Against Sexual Assault, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated December 16, 1996. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 8-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular 8-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial 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 basic financial statements of Louisiana Foundation Against Sexual Assault, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,


DURNIN & JAMES, CPAs

SCHEDULE OF FEDERAL MARRIAGE

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.
 Independence, Louisiana

SCHEDULE 3

SCHEDULE OF FEDERAL AWARDS

For the Year Ended June 30, 1996

<u>FEDERAL AWARD/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AGENCY OR PASS-THROUGH NUMBER</u>	<u>FEDERAL FUNDING</u>
Other Federal Awards			
U. S. Department of Health and Human Services			
Action:			
Pass-Through Louisiana Department of Health and Hospitals	91.091	10504	5,38,873
TOTAL			5,38,873

See auditor's report.

OTHER REPORTS REQUIRED BY GOVERNMENT ACQUISITION AGREEMENTS
AND GSA CIRCULAR 2-113

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

Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS

Louis, Maine, 1944
Brock, N. H., 1944

Member
American Institute of
Certified Public Accountants

*Fiduciary
Corporate

Member
Society of Certified
Public Accountants

December 14, 1988

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

Mrs. Judy BONDIE, DIRECTOR
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the financial statements of Louisiana Foundation Against Sexual Assault, Inc., a nonprofit organization, as of and for the year ended June 30, 1988, and have issued our report thereon dated December 14, 1988.

We have conducted our audit in accordance with generally accepted auditing standards, **INTERNAL AUDITING STANDARDS**, issued by the Comptroller General of the United States, and the provisions of OFFICE OF MANAGEMENT AND BUDGET CIRCULAR 8-119, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular 8-119 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Louisiana Foundation Against Sexual Assault, 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Louisiana Foundation Against Sexual Assault, Inc. for the year ended June 30, 1988, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the Louisiana Legislative Auditor, and the Census Bureau. However, this report is a matter of public record, and its dissemination is not limited.

Respectfully submitted,

Dustin E. Adams
DUSTIN E. ADAMS, CPA

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

Durnin & James

“CERTIFIED PUBLIC ACCOUNTANTS”

Ann H. Durnin, CPA
Randy E. Durnin, CPA

Member
American Institute of
Certified Public Accountants

14 Federal
Taxation

Member
Society of Certified
Public Accountants

December 18, 1998

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

Mrs. Judy Hewitt, DIRECTOR
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the financial statements of Louisiana Foundation Against Sexual Assault, Inc., a nonprofit organization, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 18, 1998.

We have conducted our audit 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 "Methods of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 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 Louisiana Foundation Against Sexual Assault, Inc. is the responsibility of Louisiana Foundation Against Sexual Assault, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Louisiana Foundation Against Sexual Assault, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in laws, regulations, contracts, or grants, that cause us to conclude that the aggregation of misstatements resulting from those failures or violations is material to the financial statements. The results of our tests of compliance disclosed the following material instance of noncompliance.

COMPLIANCE WITH STATE LAW

Audit Report Filing Requirements

The organization did not comply with certain audit report filing requirements imposed by state law. Audit report filing requirements applicable to the Organization are specified

in state law, Louisiana Revised Statutes (RS) 24:211-213 (R.S.). The pertinent parts of the law and the manner in which the organization failed to comply is as follows:

State law requires that audits be completed and transmitted to the Louisiana Legislative Auditor within six months of the close of the entity's fiscal year.

Findings: The organization did not complete and transmit a copy of the audit report for the year ended June 30, 1996, to the Louisiana Legislative Auditor by December 31, 1996. Improvement is needed in this area to make sure the required audit is completed in a timely manner. This condition occurred because the Organization did not retain the services of a certified public accountant to audit its financial statements for the year ended June 30, 1996, until October 9, 1996. This did not allow the auditor sufficient time to perform all audit tests required and complete the audit by December 31, 1996. As a result, this audit report was not filed timely and places the Organization in noncompliance with state law.

Recommendation: We recommend the Organization retain the services of a certified public accountant to conduct any required audits prior to the end of the fiscal year to be audited. This would allow the auditor six months to complete the audit and deliver the report.

Management's response: In a letter dated January 9, 1997, the Executive Director stated that the organization will retain the services of a certified public accountant prior to the end of the fiscal year to be audited.

We considered this material instance of noncompliance in forming our opinion on whether Louisiana Foundation Against Bearal Anemia, Inc.'s 1996 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 December 16, 1996, on those financial statements.

Except as referred to in the fourth paragraph, the results of our procedures to determine compliance with state law, with respect to the items tested, Louisiana Foundation Against Bearal Anemia, Inc. complied, in all material respects, with the requirements listed in the third paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Louisiana Foundation Against Bearal Anemia, Inc. had not complied, in all material respects, with those requirements.

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

Respectfully submitted,


DENNIS S. JAMES, CPA

INDEPENDENT AUDITOR'S REPORT ON
THE INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL AIDED PROGRAMS

Durbin & James

—CERTIFIED PUBLIC ACCOUNTANTS—

John K. Durbin, CPA
David E. James, CPA

Member
American Institute of
Certified Public Accountants

Member
Corporate

Member
Institute of Internal
Control Public Accountants

December 30, 1994

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE UNDER THE ADMINISTERING FEDERAL AGENCY PROGRAMS

Mrs. Judy Swinton, Director
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the financial statements of Louisiana Foundation Against Sexual Assault, Inc., a nonprofit organization, as of and for the year ended June 30, 1994, and have issued our report thereon dated December 26, 1994.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of Louisiana Foundation Against Sexual Assault, Inc. in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of Louisiana Foundation Against Sexual Assault, Inc. and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal aided programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated December 26, 1994.

The management of Louisiana Foundation Against Sexual Assault, 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 recorded 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

LOUISIANA FOUNDATION AGAINST SEXUAL ABUSE, INC.

nevertheless occur and not be detected. Also, projections of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Administrative Controls:

General Requirements:

- Political Activity
- Federal Financial Reports
- Allowable Cost/Cost Principles
- Drug-Free Workplace Act
- Administrative Requirements

Specific Requirements:

- Staffing, level of effort, and benchmarking, if any
- Claims for Advances and Reimbursements
- Reporting
- Cost Allocation, if any
- Special Requirements, if any

For all of the internal control structure categories listed in the preceding paragraph, 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, 1990, Louisiana Foundation Against Sexual Abuse, Inc. had no major federal award programs and expended 100 percent of its total federal awards under the following nonmajor programs: Preventive Health and Health Services Block Grant.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we 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 organization's nonmajor federal award programs, which are identified in the accompanying schedule of Federal Awards. 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.

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 award program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

LOUISIANA FORTIFICATION AGAINST SOCIAL SECURITY, INC.

Our consideration of the internal control structure policies and procedures used in administering Federal Awards 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.

This report is intended for the information of the board of directors, the Louisiana Legislative Auditor, and the Census Bureau. However, this report is a matter of public record, and its distribution is not limited.

Respectfully submitted,

Dwain J. James
Dwain J. James, CPA

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

Durnin & James

—CERTIFIED PUBLIC ACCOUNTANTS—

John C. Durnin, CPA
Kenne E. James, CPA

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14 Political
Exemption

Member
Society of Louisiana
Certified Public Accountants

December 18, 1998

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

Mrs. Judy Denton, Director
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the financial statements of Louisiana Foundation Against Sexual Assault, Inc., (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued our report thereon dated December 18, 1998.

We have applied procedures to test the compliance of Louisiana Foundation Against Sexual Assault, Inc. with the following requirements applicable to the federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1998: political activity, federal financial reports, allowable cost/audit principles, drug-free workplace act, and administrative requirements.

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

With respect to the items listed the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, calling same to our attention that caused us to believe that Louisiana Foundation Against Sexual Assault, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors, the Louisiana Legislative Auditor, and the Census Bureau. However, this report is a matter of public record, and its distribution is not limited.

Respectfully submitted,

DURIN & JAMES, CPAs

DEPARTMENT ACTIVITY'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
NATIONAL FEDERAL AID PROGRAMS

Durnin & James

—CERTIFIED PUBLIC ACCOUNTANTS—

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December 18, 1998

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONPROFIT FEDERAL AID PROGRAMS

Mrs. Judy Smith, Director
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the financial statements of Louisiana Foundation Against Sexual Assault, Inc., a nonprofit organization, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 15, 1998.

In connection with our audit of the financial statements of Louisiana Foundation Against Sexual Assault, Inc. and with our consideration of the Organization's internal control structure used to administer federal award programs, as required by Office of Management and Budget 1980 Circular A-110, "Audits of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain examinations applicable to certain nonmajor federal award programs for the year ended June 30, 1998. As required by OMB Circular A-110, we have performed auditing procedures to test compliance with the requirements governing types of services eligible or ineligible, and eligibility, 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 Louisiana Foundation Against Sexual Assault, Inc.'s compliance with those requirements. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow the specific requirements referred to in the preceding paragraph that caused us to conclude that the misstatements resulting from those failures are material to Louisiana Foundation Against Sexual Assault, Inc.'s 1998 financial statements. The results of our tests of compliance disclosed one material instance of noncompliance that is described in the accompanying Schedule of Findings and Deviations Costs.

We considered this material instance of noncompliance in forming our opinion on whether Louisiana Foundation Against Sexual Assault, Inc.'s 1998 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 December 18, 1998, on those financial statements.

Durnin & James

MEMBER PUBLIC ACCOUNTANTS

John H. Durnin, CPA
Thomas E. James, CPA

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44 Professional
Expenses

Member
Society of Louisiana
Certified Public Accountants

January 18, 1997

Members of the Board of Directors of
Louisiana Foundation Against Sexual Assault, Inc.
Independence, Louisiana

We have audited the financial statements of the Louisiana Foundation Against Sexual Assault, Inc. for the year ended June 30, 1996, and have issued our report thereon dated December 16, 1996. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated October 8, 1996, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control structure of the Louisiana Foundation Against Sexual Assault, Inc. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control structure.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Louisiana Foundation Against Sexual Assault, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Louisiana Foundation Against Sexual Assault, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 1996, other than changing its method of accounting for contributions and its method of financial reporting and financial statement preparation in accordance with Statements of Financial Accounting Standards No. 118 and 117. We noted no transactions entered into by the Louisiana Foundation Against Sexual Assault, Inc. during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments.

Management's estimate of the allowance for doubtful accounts is based on an analysis of the collectibility of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. These adjustments may include those proposed by us but not recorded by the Louisiana Foundation Against Sexual Assault, Inc. that could potentially cause future financial statements to be materially misstated, even though we have concluded that such adjustments are not material to the current financial statements.

Louisiana Foundation Against Sexual Assault, Inc.
January 15, 1987
Page Three

We proposed several credit adjustments related to accounts receivable and accounts payable. The corrections were not considered material in relation to the financial statements of the Organization taken as a whole. Management has agreed to the proposed audit adjustments and will record the adjustments in the accounting records of the Louisiana Foundation Against Sexual Assault, Inc. for the year ended June 30, 1986.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

To the best of our knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 58, "Reports on the Application of Accounting Principles."

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing our audit.

This report is for the information of the Board of Directors, Management, the Department of Health and Hospitals, the Louisiana Legislative Auditor, and the Census Bureau. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Respectfully submitted,

Dennis & James
DENNIS & JAMES, CPAs

DDJ/bdm

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