

Louisiana Council on Child Abuse, Inc.
Baton Rouge, Louisiana

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HAYTHORN, WAYMOUTH & CARROLL, L.L.P.

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CERTIFIED PUBLIC ACCOUNTANTS

STATE LICENSE NO. 0000000000
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October 26, 1998

Independent Auditor's Report

ROBERT J. CARROLL, CPA
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Board of Directors
Louisiana Council on Child Abuse, Inc.
Baton Rouge, Louisiana

Members of the Board:

We have audited the accompanying statement of financial position of the

Louisiana Council on Child Abuse, Inc. (LCCA)
Baton Rouge, Louisiana

as of June 30, 1998, and the related statements of activities, changes in net assets, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of LCCA's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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. 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 our audits provide 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 the Louisiana Council on Child Abuse, Inc., as of June 30, 1998, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 26, 1998, on our consideration of the Louisiana Council on Child Abuse, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of LICCA taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Yours truly,

Hawthorn, Weymouth & Corroll, L.L.C.

Louisiana Council on Child Abuse, Inc.
Statement of Financial Position
June 30, 1998

A s s e t s

Current Assets			
Cash	\$20,148		
Cash - Board Designated	29,454		
Grants receivable	109,577		
Other receivables	<u>6,250</u>	\$165,429	
Fixed Assets			
Furniture, fixtures and equipment	47,643		
Less accumulated depreciation	<u>42,023</u>		
	5,620		
Land	<u>7,600</u>	12,922	
Other Assets			
Deposits			368
Long-term Unconditional Promises to Give			317,460
Total Assets			<u>\$493,161</u>

Liabilities and Net Assets

Current Liabilities			
Accounts payable			
Trade	\$66,062		
Other	3,516		
Accrued expenses	<u>2,483</u>	\$71,963	
Deferred Liability			
Deferred income			16,000
Net Assets			
Unrestricted net assets	90,768		
Temporarily restricted	<u>217,460</u>	\$308,228	
Total liabilities and net assets			<u>\$493,161</u>

The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
Statement of Activities
Year Ended June 30, 1999

	<u>Unrestricted Net Assets</u>			Temporarily Restricted	Total Net Assets
	General Operating	Board Designated	Total Unrestricted		
Changes in Net Assets (Revenue)					
Grants					
Government grants	\$413,490		\$413,490		\$413,490
Contributions					
Organizations	65,769		65,769		65,769
Corporate donations	43,100		43,100		43,100
Foundation receipts	32,500		32,500		32,500
Individual donations	16,326	\$12,500	28,826		28,826
Non-monetary contributions	7,900		7,900		7,900
Special events	172,133		172,133		172,133
Program service fees					
Training and publications	11,532		1,532		11,532
State conferences	67,900		67,900		67,900
Change in value of split-interest agreements - temporarily restricted				\$65,170	65,170
Other	<u>3,134</u>	<u>3,132</u>	<u>6,266</u>		<u>6,266</u>
Total public support and revenue	825,374	15,632	841,006	65,170	906,176
Expenses					
Program services					
Statewide Volunteer Network	171,151		171,151		171,151
Family Support Services	165,761		165,761		165,761
Public Education & Training	211,173		211,173		211,173
Primary Prevention Programs	65,442		65,442		65,442
Supporting services					
Administrative	84,700		84,700		84,700
Fund raising	89,588		89,588		89,588
Investment expenses		<u>336</u>	<u>366</u>		<u>366</u>
Total expenses	788,169	336	788,505		788,505
Increase in Net Assets	47,136	15,236	62,372	65,170	127,662
Net Assets at Beginning of Year, as previously reported	14,178		14,178		14,178
Prior period adjustments		14,118	14,118	152,390	180,626
End of year, as restated	<u>16,178</u>	<u>14,118</u>	<u>30,296</u>	<u>152,390</u>	<u>186,994</u>
Net Assets at End of Year	63,314	29,354	92,668	317,560	409,226

The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
Statement of Changes in Net Assets
Year Ended June 30, 1998

	Unrestricted Net Assets			Temporarily Restricted	Total Net Assets
	General Operating	Board Designated	Total Unrestricted		
Cash Flows From Operating Activities					
Increase (decrease) in net assets	\$47,198	\$15,538	\$62,690	\$68,190	\$127,662
Adjustments to reconcile net assets to net cash provided by operating activities					
Prior period adjustment		14,118	14,118		14,118
Non-monetary contribution	(7,800)		(7,800)		(7,800)
Depreciation	3,741		3,741		3,741
Deferred income	16,090		16,090		16,090
Change in value of split-interest agreements - temporarily restricted				(68,190)	(68,190)
(Increase) in receivables	(17,627)		(17,627)		(17,627)
Decrease in prepaid expense	275		275		275
Increase in accounts payable	31,226		31,226		31,226
(Decrease) in accrued expenses	(31,478)		(31,478)		(31,478)
Net cash provided by operating activities	51,451	29,456	80,895	—	80,895
Cash Flows From Investing Activities					
Acquisition of fixed assets	(1,768)		(1,768)		(1,768)
Deposits	(2,500)		(2,500)		(2,500)
Net cash provided by (applied to) investing activities	(2,115)		(2,115)		(2,115)
Cash Flows From Financing Activities					
Loan payments	(51,074)		(51,074)		(51,074)
Net cash provided by (applied to) financing activities	(51,074)		(51,074)		(51,074)
Net Decrease in Cash and Cash Equivalents	18,262	29,454	47,766		47,766
Cash, Beginning of year	1,886		1,886		1,886
Cash, End of year	20,148	29,456	49,602		49,602
Supplemental Cash Flow Information					
Interest paid	1,247				1,247

The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
Statement of Functional Expenses
Year Ended December 31, 1998

	Supporting Services		Program Services				Total	Total Expenses
	Admin- Incident	Post- Incident	Special- Victim Support	Parent Support and Children's Services	Community Education and Outreach	New Period Prevention Expenditures		
Current period expenses	\$28,078	\$28,116	\$228,884	\$107,020	\$64,280	\$71,507	\$501,594	\$497,648
Contract labor	13,115	3,089	19,034	2,191	6,875	24,327	20,882	79,022
Professional fees	2,706	478	3,176	3,178	265		3,598	6,798
Audit	700		700	12			712	703
Bank charges	1,642		1,642					1,642
Donor and solicitation	65		65					65
Office supplies	302	352	1,184	1,150		1,095	4,776	5,870
Other supplies	149	13,098	16,079	1,978	21,466	1,228	21,203	48,312
Program supplies	279	3,496	5,685	8,943	18,182	4,894	22,491	28,178
Printing	1,037	844	1,261	1,718	8,661	938	13,348	22,161
Telephone	288	828	1,184	862	4,562	605	1,276	6,150
Printing/copying	2,754		2,354	280		892	1,242	3,866
Laundry	6,688		6,688	1,214	14,025	3,788	21,699	21,314
Occupancy		1,829	1,829	178	812		981	2,509
Facility rental								
Professional services	257	76	313	1,899	1,428	1,489	1,489	3,212
Postage and Courier	2,198	1,824	3,982	3,211	448		4,377	8,362
Equipment rental and maintenance		133	133				83,879	83,878
Public relations and advertising	3,172	1,498	6,658	9,844	2,852	774	19,844	24,692
Travel	16	25	25					25
Conferences/seminars/workshops	1,118	3,071	3,189	846	369	171	1,492	5,290
Volunteer transportation		62	62	646	508		988	2,459
Training - staff	3,796		3,791		40			3,791
Depreciation	1,247		1,247					1,247
Laundry								
Merch								
	\$8,229	\$5,458	123,483	211,211	233,226	21,645	611,122	611,522

The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
Notes to Financial Statements
June 30, 1998

Note 1-Summary of Accounting Policies

A. Nature and Purpose

The Louisiana Council on Child Abuse (LCCA) was formed in 1986 as a result of a merger between two groups that shared a common purpose working toward the prevention and treatment of child abuse and neglect. Today, LCCA continues to serve as the state affiliate of National Parents Anonymous and The National Committee to Prevent Child Abuse.

Over 700 volunteers across the state work in their communities to distribute child abuse prevention literature; speak to churches, schools, civic groups and businesses, etc. about children's issues. LCCA provides a statewide, toll-free help line designed to link callers with resources in their community, with support and pertinent information when needed. LCCA's parent support programs are designed to aid parents who are frustrated with the parenting experience. Parent Nurturing Programs are structured weekly activities designed to address the parent's thinking and emotional needs.

Throughout its history, LCCA has gained funding from private and government grants, and individual and corporate donations. Since 1990, LCCA has stabilized its funding base with approximately 50% grant funding and 50% unrestricted donations. To further stabilize its funding base, LCCA established an Endowment Fund in 1992, which to date has over one million dollars pledged.

The goals for LCCA are to develop the statewide prevention network throughout the state, to have a public that is aware of the pervasiveness of child abuse and its role in prevention, and to offer community-based prevention programs and support groups throughout Louisiana.

B. Method of Accounting

The financial statements of the LCCA are prepared on the accrual basis recording revenue when earned and expenditures when incurred.

C. Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Louisiana Council on Child Abuse, Inc.
Notes to Financial Statements
June 30, 1998

Note 1-Summary of Accounting Policies (Continued)

D. Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the organization considers all certificates of deposits to be cash equivalents.

E. Income Taxes

No provision is made for income taxes as LICCA is a tax exempt, not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code. The organization is not classified as a private foundation.

F. Fixed Assets

Equipment is recorded at cost; or, if donated, at fair market value at date of donation. Depreciation is provided for, principally on a straight-line basis in amounts sufficient to reduce the cost of depreciable assets to operations over their estimated useful lives.

G. Advertising Costs

Advertising costs are expensed as incurred.

H. Contributed Services

During the year ended June 30, 1998, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization. The Organization receives more than 800 volunteer hours per year.

I. Accounts Receivable

The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Note 2-Functional Allocation of Expenses

The costs of providing the various programs, fund-raising and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fund-raising activities benefited.

Louisiana Council on Child Abuse, Inc.
Notes to Financial Statements
June 30, 1998

Note 3-Commitments

As of June 30, 1998, LCCA had entered into various noncancelable operating lease agreements for the rental of office facilities, expiring from September, 1998 to November, 2001.

Future minimum rentals, on an annual basis, are as follows:

Fiscal Year Ending June 30	
1999	\$25,400
2000	34,800
2001	11,600

Note 4-Pension and Retirement Benefits

On January 1, 1998, LCCA entered into an agreement for an outside party to furnish the Organization "...with (a) personnel who will perform certain services, more specifically those relating the job functions... and (b) certain administrative services...". As a result of this agreement, the Organization terminated its 403(b)(7) defined contribution voluntary savings plan.

Note 5-Deferred Income

Revenues received in advance for the special event "Night of the Child", are deferred and will be recorded as income in the next fiscal year when the event occurs.

Note 6-Promises to Give

Unconditional promises to give at June 30, 1998, are as follows:

Receivable in less than one year	\$6,250
Receivable in fifteen years	
Net present value	317,490

The Louisiana Council on Child Abuse (LCCA) was named as ten percent (10%) beneficiary of the James M. Bernhard, Jr. Charitable Remainder Annuity Trust. The Trust was established on December 29, 1993 and has a term of twenty (20) years. The Trust has been initially funded with a donation of stock valued at five million dollars (\$5,000,000). City National Bank of Baton Rouge, Louisiana has been appointed to administer the Trust.

At the end of the twenty (20) year term, the Trust will terminate and the trustee will distribute to LCCA cash in an amount equivalent to ten percent (10%) of the then principal plus income of the Trust. The Trust is irrevocable and the Trust instrument is irrevocable.

Louisiana Council on Child Abuse, Inc.
Notes to Financial Statements
June 30, 1998

Note 4-Trusts to Gifts (Continued)

The Trust agreement contains various restrictions, among which are restrictions regarding funding of the Trust, terms of the Trust, payment of annuity, proration of the annuity amount, distribution to charity, prohibited transactions, successor trustee, governing law, limited power of encroachment, and investment of trust assets.

Note 7-Line of Credit

The Organization has an unsecured line of credit in the amount of \$40,000 at June 30, 1998. There are no compensating balance arrangements with the bank.

Note 8-Prior Period Adjustments

Prior period adjustments are the fair market value of the Organization's share of the following at June 30, 1997:

James M. Bernhard, Jr. Charitable Remainder Annuity Trust	\$252,280
Baton Rouge Foundation	14,138
	<u>266,418</u>

Louisiana Council on Child Abuse, Inc.
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 1988

Federal Grant/Pass-Through Grant/Program or Cluster Title	Client Designation	C.F.D.A.-f	CFMS Number	Disbursements/Expenditures
Branch of Justice				
Pass-through program from:				
Louisiana Commission on Law Enforcement				
Help Line	LX08I	16-575		\$28,654
Help Line	LX015	16-575		<u>75,803</u>
				<u>104,457</u>
Administration for Children and Families				
Pass-through programs from:				
Louisiana Department of Social Services				
Children's Trust Fund				
Acadiana Region	A0026	99-670	521887	15,000
North Region	N0025	99-670	521508	24,645
Orleans Region	O0023	99-670	521800	24,999
West Region	W0022	99-670	521566	24,999
Louisiana Department of Social Services				
Office of Community Services				
Family Support Programs	LX107	95-670	510461	<u>24,263</u>
				<u>124,892</u>
Health Resources and Services Administration				
Pass-through programs from:				
State of Louisiana Department of Health and Hospitals				
Office of Public Health				
Maternal & Child Health Program	LX093	95-994	520051	244,260
				<u>244,260</u>

HARTSON, WATMOUTH & CARROLL, L.L.P.

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HOUSTON, TEXAS 77055-3000
A LIMITED LIABILITY PARTNERSHIP
FORMED IN TEXAS ON 04/22/93
MEMBERS: J. HARTSON, JR., CPA
W. WATMOUTH, CPA, CMA
C. CARROLL, CPA, CMA
C. CARROLL, CPA, CMA
C. CARROLL, CPA, CMA



CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE FIDELITY & SECURITY
INSURANCE COMPANY OF TEXAS
MEMBER OF THE FIDELITY & SECURITY
INSURANCE COMPANY OF TEXAS

October 26, 1998

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INSURANCE COMPANY OF TEXAS

**Report on Compliance With Requirements
Applicable to Each Major Program and on Internal Control
Over Compliance in Accordance With OMB Circular A-133**

Board of Directors
Louisiana Council on Child Abuse, Inc.
Baton Rouge, Louisiana

Members of the Board:

Compliance

We have audited the compliance of the

Louisiana Council on Child Abuse, Inc. (LCCA)
Baton Rouge, Louisiana

with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 1998. LCCA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with laws, regulations, contracts, and grants applicable to LCCA is the responsibility of LCCA's management. Our responsibility is to express an opinion on LCCA's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LCCA's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis of our opinion. Our audit does not provide a legal determination of LCCA's compliance with these requirements.

In our opinion, LCCA complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

Internal Control Over Compliance

The management of LCCA is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered LCCA's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program 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 over compliance and its operation that we consider to be material weaknesses.

This report is intended for the use of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Henthorn, Waymouth & Carroll, L.L.C.

HAWTHORN, WYOMOUTH & CARROLL, L.L.P.



DEFINDED PUBLIC ACCOUNTANTS

REGISTERED PUBLIC A/C'S
BY THE BOARD OF ACCOUNTANCY
STATE OF MISSISSIPPI

October 26, 1998

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Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Board of Directors
Louisiana Council on Child Abuse, Inc.
Baton Rouge, Louisiana

Members of the Board:

We have audited the financial statements of the

Louisiana Council on Child Abuse, Inc. (LCCA)
Baton Rouge, Louisiana

as of and for the year ended June 30, 1998, and have issued our report thereon dated October 26, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether LCCA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered LCCA's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily

disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the use of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Weymouth & Conell, L.L.P.

HAWTHORN, WAINMOUTH & CARROLL, L.L.P.

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CERTIFIED PUBLIC ACCOUNTANTS

MEMBER FIRM OF THE
MEMBER FIRM OF THE
MEMBER FIRM OF THE

October 26, 1998

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Schedule on Audit Findings and Questioned Costs Applicable to Each Major Program in Accordance with OMB Circular A-133

Board of Directors

Louisiana Council on Child Abuse, Inc.

Members of the Board:

We have audited the financial statements of Louisiana Council on Child Abuse, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated October 26, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Schedule on Audit Findings and Questioned Costs as Required by Circular A-133 Subject to §505(a)(1)(B) Department of Health and Human Services, C.F.R. A.P. 93-234.

- (1) The above mentioned audit report contained an unqualified opinion.
- (2) Our audit report did not disclose any material weaknesses or other conditions in internal control which are required to be reported under OMB Circular A-133.
- (3) We issued an unqualified report on compliance for major programs.
- (4) Our audit report did not disclose any material weaknesses or other conditions in internal control over major programs which are required to be reported by OMB Circular A-133.
- (5) Our audit report did not disclose any material noncompliance in major programs, as described in §510(a)(2).
- (6) Our audit did not disclose any questioned costs, as described in §500(a)(3).
- (7) The major programs tested as major programs include:

Program	C.F.R.A.P.
Help line	16,573
Children's Trust Fund	93,670
Maternal & Child Health Program	93,894

- (8) The auditor's above mentioned programs were classified as Type A using \$100,000 of total federal awards expended as the threshold.
- (9) The auditors does qualify as a low risk auditor under §.530.

This report is intended for the information of the Board of Directors, management, federal awarding agencies and pass-through entities.

Yours truly,

Hawthorne, Weymouth & Council, LLC