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NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC.

NATCHITOCHES, LOUISIANA

FINANCIAL STATEMENTS

AND

AUDITORS' REPORTS

FOR THE FISCAL YEAR ENDED

JANUARY 31, 1997



FINANCIAL STATEMENTS AND AUDITORS' REPORTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

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MARK MINING

MARTIN CARDON

DAUZAT, BEALL & DEBEVEC, CPAs

A PROPERISONAL COMPENSION

INDEPENDENT AUDITORS' REPORT

Board of Diractors Natchinoshes Outpatient Madical Contar, Inc. Natchinoshes, Loutringa

We were engaged to autit the Statement of Financial Position of Natabiasches Outputient Modical Conter, Inc. As of January 31, 1997, and related attacounts of revenues, expenses and changes in ner anexis and cash flows for the year three relation. These financial statements are the nepossibility of Natabiasche Outputient Modical Cortes. Inc.'s measurement.

Because of the significance of the mater discussed in the preceding purgraph, the scope of our work was not atflicient to emble us to express, and we do not express, an opinion on the financial statements related to in the first paragraph.

+ Boull & Deve

Centified Public Accountants September 33, 1997

STATEMENT OF FINANCIAL POSITION JANUARY 31, 1997

	Linemtricted General Form	Temperarily Heatriced WIC Fund	Total
4558715			
	5 54643	5.6.531	5 90 518
Gauss annihable		5 6,530	5 90,518
small builds amount of \$21.5XT	128.125		118.315
			\$11,872
Priced science	26715		34.718
Not of accumulated depreciation	1.189,088		1.383.885
Tetal Atoms	\$1,26(245)	225.863	\$2,007.7.36
LIAMED THE AND MET ASSETS.			
Capital losse psychle			513,245
Total Infoliates	1,080,215	2,183	1,802,476
NET ASSETS			
Temponeily Restricted			21,690
Tald on earb	1,200,960	23,689	1,224,540
Total Liabilities and Not Assats	82,761,211	122,802	\$2,287,116

Say Assemptoying Notes to Financial Statements.

2

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

	Gatered Fand	Temporarily Restricted WIC Fand	Tetal
REVENUES AND OTHER SUPPORT			
Patient Survice Revenue (NR of contractor	5 1077A00		1 1471-00
KHI (Soc 300 Grant	1,871,043		1,817,943
N9C Crael		\$124,000	124,00
Third party cost mindur senses	256,565		316,563
Miscellanocet	4,538		2,799
Medical deplication Trial			2,900
braner.	1.140.099	126,333	1465 212
Total revenues and other support	7795788	118.000	1400-112
639125885			
Balaries	1,901,204	137,309	2,008,577
	120,721	10,909	131,238
	109,430		155,429
Centineing Education	37,638		37,618
Office supplies and expense	\$00,4T1	6,555	112,455
Medical drugs & supplies	186,512		184,563
Certrait Main	11,307		11,587
	98,512		1221
Publications	2,221		3,221
Rest expense	44,882		44,382
Ergain and menimumor	58,345		20,243
Desarance	06,438		45,455
Legal and accounting	36,516		30,505
heaver	503%		
Ball delit expitter	298,548		206,968
	1,908		1,890
Oder til føt	84,217		84,317
Utilities and infegiture	125,885		
	14.244		14,214
Madeal billing	11,800		3.597,674
Total Expenses	1200.830	155,814	12816-3
DECREASE IN NET ASSETS	0.910	(32,531)	(42,442)
NET ASSEES, DEGINING OF PERI	00 1,229,234	34,397	1,263,631
GAIN ON BALL OF SQUPMENT	3,451		5,451
ADD (DEDUCT) TRANSPERS		_21814	
NET ASSETS, \$742-07 PERIOD	\$1,205,958	3 21.688	\$1,226,692

for Accommended Notes to Fittercial Scientifity.

STATEMENT OF CASH FLOWS JANUARY 3L 1997

	Encoderal	Traporanth Restricted	
	- Casi	MICCost.	207.55
CASH PLOWS FROM OPERATING ACTIVITIES			
Increase (Decrease) in set asars			
Adjustments to Research former (Derrope) in			
Net Assets to Net Cash Provided by Operations			
Exprociation	96.512		
Allerware for bad date			
Gain on Sale of Equipment	0.400		
(Increase) Decrease in Operating Assatu			
Preparie	(24,718)		
Accounts Receivables	014089	32.69	
Das lives Other Funds			
Deposite			
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	(29,499)		(19,499)
Arrenal Payroll	30,178	2,183	
Exfored Farmer			
Duris Sale Agencies	20120		
Net Cash from Operating Accelera	(208,822)	1212	1325.520
CAME PLOWS PROM INVESTING ACTIVITIES			
Net Cash Run Investing Autorities	106216	_	158,2180
CASH FLOWS FROM FINANCING ACTIVITIES			
Louis Proceeds - Note Payable			
Not Representing - Line of Cryste	101,513		264,513
Principal psymote of Capital Lasau			H8.6875
Not Cash Flows lines Protocolog Activities	202.451	_	200.811
NET INCREASE (DECREASE) IN CASH AND			
CASH EQUIVALENTS	(194,198)	2,313	C81,885
CASH AND CASH EQUIVALENTS			
AT REGISTERE OF PERIOD	218.241	4,222	-282.452
CASE AND CASH EQUIVALENTS			
AT END OF PERIOD	\$ 33 971	\$	5.06228
Annalyzed in cases			

Supported Discount Call Part In Manual 1.0.00

his Assempting Norr to Financial Statemana.

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Nathituches, Lonisiana

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

NOTE 1 SEMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) NATURE OF ACTIVITIES

Natchinedes Outpatient Mulical Center, Inc., howinather referred to as the Clinic, was arguination under the provisions of R.S. 1993, title 12, Chapter 2, as amended, State of Louisiana in December 1997, and succeded in the Non-Profit Corporations Book of the Nutr of Louisian.

The Cline is equation to periods of the cline and other to hard near threagh the appendix of a backford devery system charged is mere the residue model in the development. The share the strategies of the strat

The corporation is exposured on a non-stock membership basis. Fully-out (31%) percent of the members of the board are sharen by the population sterved. After the election of Board Mombers in December, the officers are sound at the next regularly scheduled revents in Jensers.

In Descriptor 1077, Comparing association for hard finals a finite formation and at 1077 a comparing provide the strain of the strain finite strain and the strain formation and an end of the strain and the strain and the strain finite strain the strain of the strain and the strain and the strain strain strain strain strain strain and the strain and the strain and the strain strain strain strain strain strain and the strain and the strain and the strain strain strain strain strain and the strain strain strain and the strain and strain strain strain strain strain and the strain strain strain strain and strain strain strain strain strains strains. In longer the strain strain strain strain strain strain strains strain strains. In supergrade strainstrains strain strain strain strain strainstrains strain strains. In supergrade strainstrains strain strain strain strainstrai

NATCHITOCHES OUTFATIENT MEDICAL CENTER, INC. Natchitector, Londonn

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

During the year midel January 31, 1997, the Clinicit operations were failed by a Commanity Florids Service Frank Hach Indexident (ERB) Orean uswelf-ander ander Socian 33) of the Public Hacht Services Act, as assended. 'Weicas verification are placed on coperatives of these laws. Recorderisitions of model and musc prepared at the end of the program, year and the propriety of such fands is determined by the Discussive of Holdin and Hanna Bervices.

(B) REPORTING ENTITY

The accompanying financial statements of the Claic protons the financial position and result of operations of the cumentized find and samponeity corricad find. All activities of the Claic are included in these financial statements.

Basis of Accounting.

The financial statements of the Clinic have been prepared on the account basis of recovering and accordingly reflect all significant receivables, payables, and other labilities.

(C) FUND ACCOUNTING

The second of the Chini are minimized in accordance with the priority in a first according to the theorem processes of called for according, to stork the occuration, to stork the docuration, the other theorem called for a supersonic signature in the storem can are maintained for which hash between it is the according fastantial summary, finds that have similar channels that have the store of the storement of t

Unrestricted

Accurate for resources that can be expended currently. This fund represents the part of not assets that have not been reatilized for identified purposes by denom and genetars. Unerstricted net assets also include assets where use is contributedly instand.

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Nathitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Temporarily Restricted

Accurate for the WIC Guest fields that one be expended currently, but only for a sewified purpose destanated by the anator.

(D) BUDGETS

A budget outlining grant awards, program reverses and expenses is submitted price to the turn of each family yan for approval by the Department of Health and Homen Services. Budget assessioners and changes are allowed by prior approval from the Department of Health and Human Services.

(E) PROPERTY AND EQUIPMENT

Property and equipment is recorded at cost for purchased matter or at fair marker value on the date of any domation. Depactation is provided in the financial materies area the selamated useful lives of the deprecisible mores on the straightkee lowin. The following estimated and all low are constantly used:

Femiliare and florares	5 - 20 years
Eccipment	5 - 15 years

Expenses for additions, major renewals and betterments are capitalized and expenses for multitemates and repairs are charged to operations as incurred.

The visit of mores retired of observise disposed of and the related accumulated depressions are eliminated from the accuston in the year of disposel. Using or losses multiling from property disposel are conflict as charged to operations correctly.

(F) COMPENSATED ABSENCES

Natzhirachos Outpation: Medical Contor's employee benefits for vacation and sick, pap do not vest. Accordingly, no amounts are succeeded in the financial statements.

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Natchiteches, Loubing

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 3L 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(G) TOTAL COLUMNS

Tetal colorms on the financial antenness are presented only to facilitate financial analysis. Data in these colormes do not present francial pankins, masks of operatives or charges is cash flows is confirming with generally accepted accounting priorityles. Nother is such data community to a consolidation.

GD UNCOLLECTIBLE ACCOUNTS

The Clinic estimates an allowance for smootheethic accounts receivable based on prior experience of management.

(3) CASH AND CASH EQUIVALENTS

For the purpose of the financial statements, the Clinic considers all domand deposits well time deposits with an initial manualty of three meanlies ar loss to be easily equivalents.

(J) INCOME TAX STATUS

The Chiefe in compt from foderal increme tau sudie Socials 50(2); (i) of the internal Alevana and on However, increme from extrain entrine not directly asland to the Chiefe's tau-scenery purpose in subject to toxation as unplaudo business beneres. In addition, the Chiefe applicable for the chiefford on an organization business under Sociale 10(0); (i) (A) and has been charaffed as an organization that is not a writer foundation under Socials (SOCIA (2)).

NOTE 2 CASH

At year end, the carrying amount of the Clinic's cash was as follows:

Checking \$90,578

All deposits were held in local banks and insured by the FIDIC.

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Natibilisches, Leatings

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED AND ARY 31 1997

NOTE 3 PROPERTY AND EOUPMENT

A numerary of property and equipment and accumulated depreciation at January 31, 1997, is provided:

	Beginning "Balonus,	Additions	Dispessis.	Ending Balance
Land	\$ 110,000			\$ 110,000
Beilding	1,697,828		(32.299)	1,065,551
Furniture & Exp		\$71,966		743.392
Vehicles	85,088	14,258	(88.088)	14 7 90
Totals	\$2,557.134	\$86,215	(120,357)	\$2,533,193

	Bagioning Balance	Addiess	Dispessis.	Fading Balance
Building Ferritors & Equip	\$ 475,817 p. 578,776	\$53,261 42,836		\$ 529,878 621,652
Voluicles Totals	88.068	2,335 \$98,512	153103	2,325 \$1,153,105

NOTE 4 OTHER RECEIVABLES

Other receivables at Jamary 31, 1997, constant of the following:

Sales Tan Rea			12,224
Sale of Equip	ment.		284
Oher			435
Third Party C	ost Reinbursement		716,972
Len:	Allowance for dispeto	1	
	Cost	4	146,685
Tetal		4	611.639

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

NOTZ 4 OTHER RECEIVABLES (continued)

In proceedance with Devisions (Indiger Resonalitation Act of 1999) (DBRA.489) and 1990) (ONBIDA AD), embeddermost policies for stransmitter out mithematerial englefished für a coretais sur of Facharaly-Qualified Hauth Classes (FGHC) and an de Clable, ander finn mithematerial based and effective April 1, 1990 and Medicanc. Dather 1, 1990, and Medicance Strategies (Strategies April 1, 1990) and Medicance.

At January 31, 1997, answare for from Melikow and Medicald Static intermediates was \$216,053 and \$200,200 responsively. These netherane amounts are when the and and adjacence by the froat intermediates. The amounts have been reflected to the franzial internets as constrained and exercises, set of an adjacence data and the set of the data and the set of the set

NOTE 5 BOARD OF DIRECTORS

Fach of the following directors served the Clipic without compensation:

- Nr. Carwald Taplot, Sr. Mr. Oliver Simon Ma. Mary Land Johann Ma, Bayi Lum Johann Mr. Jaurice Mallard Mr. Hary Daly Ma. Disse Jones Ma. Lue Konsoly Mr. James Calhows Mr. Tany Wallace Mr. Tany Wallace
- President Vice President Secretary

NOTE 6 CONTINGENCIES

The Natchlatches Durpatient Medical Centre, Inc. evaluates contingencies based upon the best available avidence. The Clinic believes that no allowance for loss contingencies is researchered recensary.

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Nathibuchos, Louisiana

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

NOTE 6 CONTINGENCIES (continued)

The principal contingencies are described below:

Grant Awards

The ability of the Child's continued operations is centingent upon centinued funding from the Public Hould Service.

Unobdicated Federal Family

The Clark's guest fack, including amounts notated for the current balger period, and extension to extra unbillighted fooding finds extend on them period balger periods are anductived for the Clark's use only in the current balger periods in the amount specified by the HTS messing, order is an approved balget on a Naived or Ganet Around 1. As much of curryrees of unobligated part finds, the total amount of finds exalisite in farger in covert my covered for fideal these of the approved balget. These finds are not assummating available to the Clark. The PHS avoing effice reservings with downrels on the total efficient fields.

Graater Agencies

Amounts received from genetics agencies are subject to multi and adjustment by the genetics agencies, principally the foldent generatement. Any disalisated expresses, including amounts already collected, may constitute a lishibity. The amount, if any, of scenares which may be doublewed assure the determined at that time.

IRS Information Exturn

Form 990, human Revenue Service influenzation means of tax comparing regulations in the ends the fiber of the fiber of the fiber of the fiber of the fiber year more specifically. Asset 11: The remains for the fiber/lyears model Jonary 31, 100% and 1970 waves for fiber on these and as subject to mean line as parts to \$2.500 per second states of the state of the states are states of the states

NATCHITOCHES OUTPATIENT MERICAL CENTER, INC. NUMBER

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY JL 1997

NOTE 7 CAPITAL LEASES

The Clink known revent/piones of optimum and a module induling or the Tablabit single Research the source scientis is veget in predman optim. In a hostness of the linear are that the Nachhocher Ouzpation Matinai Cleans, las, is financing the sequisition of the assess through the lows, rule, accordingly, it is recorded in the Clink's name and tablabits. The original cost of the property under sequial lasse at January 31, 1997 is an § Jalawa

Medular Building	\$736,358
Phone System	12,751
DCID Machine	7,100
Chemistry Assister	97,245
Ultra Sound Machine	\$ 29,900

The following is a schedule of ficture minimum lasar paymants under capital leases, together with the present value of the set minimum losse payments, as of Jamsey 31, 1969.

YEAR ENDING JANUARY 31.

1999	177,472
2000	162,195
2001	146,682
Tetal Minimum lease payments	203,149
Loss - Amount representing interest	(128,404)
Present Value of Minimum lease payments	\$\$73,745

NOTE 8 OPERATING LEASES

The Childr provides hands services in tassed facilities inseared in Legreifer and Legrenzyet, Usedinien. The finishing are learned from two standard garden. Both learne ner wettre [12] result operating learne which are neuroscile by written notice. The Lesrolith finishily learner is associated by transing an interty (961 day written notice of interesting the second standard by the second standard by written notice of interesting the second standard by the second standard by the second second standard 31, 1999.

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Nutrituday, Londons

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

NOTE 9 NOTES PAYABLE

The new prychle obligations of the schole as January 31, 1997 are as follows:

8.25% note psychie with the Euclosurge Back and Trast Co., the accrued interest and principal are due on April 24, 1997.

\$150.025

Quanting line of could with the Exchange Bank and Trant Co., burning a correct withbut interem rate of X25%. The line requires monitorly insense only payments with the prioritical and accread interest due at memory on Match 15, 1997. The dols is secured by a collateral mergange note data Match 15, 1998 for \$150,000. The line of could line is \$152,000.

\$11.513

Totel \$251,533

NOTE 10 DUE TO STATE OF LOUISIANA

The Clinic oven the State Department of Health and Hospitals the over peid Madicali dations of the Deba Rand Health Services in Tablitath and also at the Denote Comprehensive Health Services in Legangeet. The over poyment years are 1992, 1993 and 1994. The over claim balances due back use the following:

Total	\$ 36174

NOTE 11 REVENUES

The Clinic operates principally from grants awarded by federal and axis government and generates revenues through patient for charges. The patient for sharger consistent of the following:

Medicaid		485,982
Sliding Fee (set)		473,418
Other		28,153
	- \$1	077-409

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. Nathlithches, Louisiana

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDER JANUARY 31, 1997

NOTE 12 RELATED PARTY TRANSACTIONS

During the year ended lanuary 31, 1997, the Clinic sold serveral pieces of equipment and automobiles. These mice were made to two employees and one (1) Board Monther. The Solizoving table depicts the same of the transactions:

Name and Title	hem Sold	Sale Price	Amount Day	
Willie Valeria, Eraployee	Car	\$2,000	-0-	
Hary Dally, Based Member	Vate	551	\$284	
Beles Womber, Freekare	Frain	500		

NOTE 13 THIRD PARTY REINBURSEMENT

In accordance with Ormahou Budget Reconstitution Act of 1999 (OBRA 389) and 1999 (OBRA 300) solutionsmeasure policies for seasonable cora source-interacting uses established far a centain set of Fodesally. Qualified Hoalth Content (FQHC) such as the Cillule, rather than reinthursement based upon allowable changes for each service generation.

Settlement convergence completed as year and are achieved and adjustment by intermediaties, in particular, United Government Sarvices and Tri-Span.

NOTE 14 SELF INSURANCE

The Child's medical plas for digital employees and their dependents is fundamental wavages and income plass. The Childs has haded at their dup of methods interaction bandle all chilers and ranks all poynests. The Child wavefues funda to a spatial checking account which is disrapatored to handle only methods poyness. As whet the fundamental point of the child on the state of the state of the point of the bandle for account of the state of the state of the state of the fundamental state. The state of the state of the state of the state of the state state of the bandle for accounts and statements.

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC Nathliteches, Lauisiana

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31, 1997

NOTE 15 PRIOR PERIOD ABJUSTMENTS

Centers errors, resulting in both the arcontacturer and anticentacturer of perturally reported assets, labilities and expresses of the prior year were corrected this year, resulting is the following charges to not assets as of January 31, 1999:

Net Agents As provincely reperiod Connection	\$1.429,091 0165,4905
Anadjusted	\$1,263631

NOTE 16 FUNCTIONAL EXPENSE CLASSIFICATION

In accordance with (YASB) NO. 117, the following table depicts of the expresses for the year orded January 31, 2997 in their functional categories.

	FEND.	8150L	IUTAL
Pegnen Seniors	31,880,655	134,864	\$2,617,129
	2,359,810	155,864	3,507,674

NOTE 17 SUBSEQUENT EVENTS

(c) January 31, 1997, do Clinie had a 5001,513 line of credit and n rate popuble in the mount of 3120,023 with the Exchange Bank and Trast of Nacillandow Subsequent to your and, the cognitation reframed the two obtains into one consolitated none. The noise requires a secondly parents of 550,027 over 120 months the instance rate on the new your 1.55% with a filter reversed their 56% 31, 1997.

In July 1997, the Board of Directors haved a management considing first to assist in restructuring the operations of the Chain. The charges are centered on the following:

- (A) Fiscal Accountability
- (b) Presenti
 - (C) Rostnatared Debt
- (D) Improved Health Care
- (E) Consesse Gevenics: Decements.

NATCHITOCHES OUTPATIENT MERICAL CENTER, INC. NUMBER OF STREET

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JANUARY 31 1987

NOTE 28 PATIENT ACCOUNTS RECEIVABLE

Accounts receivable at Jamany 51, 1997 canalized of the following:

Modicate	\$137,810
Shiding Fee	72,803
Modicald	23,522
Private Integrance	6.323
Len: Allewance Se	
Uncelleatibles	(61.885)
Total	\$175,775



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE RANED ON AN AUDIT OF TINANCIAL STATIZMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors Naturbiteches Outpatient Medical Center, Inc. Naturbiteches, Louistana

We were engaged to andit the financial management of Nandriscobes Outputient Medical Center, Inc. (a recepted) cognitization of and for the final year ended farmary 31, 1997, and have issued our report function dated September 30, 1997. In our report, our uplation was disclaimed because of a scope limitation.

We view impaged to and it is noncritaries with presently accepted institling standards, <u>Generations</u>, <u>Analytics</u>, <u>Standards</u>, inveed by the Comprehen Greener of the United Stans, and Office or Management and Budger (OMB) Checkar A-137, "Audios of Institutions of Higher Education and Office Nonperfit Institutions". These standards and OMBS (Conduct A-137 program data vegation and perform the and its to obtain transmittle summaries about whether the fissential statements are first of insteriod institutement.

The marginer of Thiobicanic Organization (Long Line), the spectral determination of a parameter of the spectra of the spectra

In plancing and performing our supportent to useful the function at memory and stardioprinters Medical concerns. Inc. for the theory are reduid among 21, 3997, see exhemiced are maintenancing of the insurant control structures. With respect to the memory content structures, no elisions of an enformation of the design of theorem performance processing and theorem and homological in spontations, and our susmout control (in the order to desire the interview of the processing desired control structures), and our susmout control (in the order to desire the interview of the processing of the design of the desired of the desire to desire to desire the interview of the desired on the desired control interview..., condition's to a data to attention to one controls.

For the purpose of this rupper, we have classified the significant internal control structure polisies and proceedants in the following subsprints: cold receipts, payroll, property and equipment, cash disburgements and must administration.

Fire all of the internal control interfare categories load above, we obtained an understanding of the draign of reformant policies and procedures and desarmined substate they have been placed in constaint, and we assessed control tab.

Of the management suggestions made for the yoar ended Jonany 31, 1996, the following has been inclemented. (A) the employee endersials are now checked.

We note estimate involving the intrarel county function and in approaches that we consider to be appendix counties matching the intrarel counties of the provincin network or CovFed Polici Accounties. Repeatible conditions involve matter counting to not atterning that subdifficience in the design or operation of the intrarel counts atterned that the subadversely affect the cognition involves in the intrarel counts atterned that and repeat frame adversely affect the cognition involves in the intrarel counts atterned to the subconstitent with the cognition in the count of the internet of the internet counts atterned that constitent with the cognition internet.

These reportible conditions include:

1. SLIDING FEES

Condition: The Natabathes Outpatient Medical Center, Inc., did not constantly obtain income verification from patients.

Criterise: The vepclations require that all patients who can pay for services be charged according to a status for schedule.

Effect: If the (hypercention does not check and document the patient income, the Click will not be able to collect all fixeds due.

Recommendation: The Clinics should verify all patient income and include decommentation in the mattern file.

2. BANK RECONCILIATIONS

Condition: Bask reconciliations were not performed on a negatar monthly basis or agreed to the seneral lodger cash accounts.

Criteria: Gran recipients are required to safected all assets of the enzerization.

Effect: The experiments could have missippropriated great famils and not be aware of the problem in a kinetic margar,

Recommendation AI back accounts should be recorded matchly with their corresponding back statements and should be compared to the books to inserv that they agree.

3. PURCHASING SYSTEM

Condition: The enterest system does not ensure that purchases of supplies and associate are made for the lowest available prior. At a societient of following dollars, the organization is preventioned to purchase purchase forms readers under the Loxeliana State contract.

Oriteria: Organizations receiving federal assistance must adhere to allowable constructs principles. The grant goes further to require that all particules for goods be receiving and masseable for the proper administencies or the research.

Effect. The resulting effect is that the organization will pay more for goods that is necessary or reasonable.

Recommendation: The organization should controllar the purchasing function and purchase as many heres as possible under sure contrast.

4. CONTRACT VIOLATIONS

Condition: We noted that the organization was not making monthly payments under two (2) of their capital leases.

Criteria: The lease contracts require that the organization make monthly payments under the twent of the agreement.

Effect: If the organization is found by the lease to be in default of the terms in the suprement, the leaser could require the years of the asset.

Recommendation: In order to avoid undue handship on the organization, all sequinements under contractual agreement should be adhered to.

5. 541 PAYROLL TAX RETURN

Condition: The popeol tax liability reported on the form 941 was increment.

Criteria: For the year ended December 31, 1996, the sequencies did not limit the amount of social security tax pair for individuals who cars more than \$62,780.

Effect: The organization overpaid the social security current tax.

Recommendation: The expansion should enview the textrales published in the Clouder E. Durdreyer's Tax Guide.

6. COST REPORTS

Condition: The regarization did not file the Medicare and Medicaid cost reparts for 1996 and 1997 in a timely suggery.

Criteria: In order for the organization to recover amounts due for Mediauid and Medicare claims, the reperiod on the regarded to file annual cost servers.

Effect: The famils due the regarization will not be paid over in a timely manage.

Recommendation: The repriserior should take maps to assum that the cest reports are fired by the date date.

2. FINANCIAL STATEMENTS

Condition: The Entropic Intersectors for the year coded January 31, 1997 were not posted to a peretral folice:

Criterine: OMB Creatur A-110 mapsion that the financial reasogement system provide an security, current and complete disclosure of the financial nonitor of auth fodewily sponsered project.

Effect: Inegalactics could occur as a result of not having an accounting system in accordance with grant requirements.

Recommendation: In order to radace the risk of enters or integralarities, the accounting system should account all financial transform in the books in a timely manner.

8 RESELTS OF OPERATION

Condition: The financial position of the organization was not compared to the budget on a regular basis.

Criticatian OMB Circular A-110 requires that the ficancial management system provide a comparison of outlays with badget amounts for each private.

Effect: The organization was anable to properly essenge grant results.

Reconservation: The financial statements should be compared to the budget on a result basis.

5. FIXED ASSETS

Condition: Policies that are conditioned to control which much are explained or expended are not being followed.

Criteria: OMD Clockle A-110 requires that the financial management system provide effective scentrols over and accountability of all acquires.

Effect: Without the utilization of property controls, it is possible for the minappropriation of corporate mosts.

Recommendation: Control policies should be madified to ensure that all mosts which cam a predetermined amount are being controllered and recorded on the assat investory int

16. PROPERTY TAGS

Condition: The fixed assets do not have property control tegs.

Criteries In secondance with OMB Cacular A-110, necipients of federal mototance should adoptizely infoguard all assess.

Effert: Without the assute builty rapped is will not be readily possible to know which assute bulary to the corporation.

Recommendation: The items prechaned, which must requirements enablished by the based for fixed meets, should have an identifying nicker or dotal affined to it. The aricker should have an identifying property reaches and it should also state that the assoc is property with a Stachineters Competers Medical Contex. Inc.

11. ASSET INVENTORY LIST

Condition: The inventory list, which surves to control all fixed assets, did not obequately identify the assets owned by the Netchtreehen Outpatient Medical Control for

Contents: In order to subsystel the morth in accordance with the COMB Corealar, the asset investory tits should be corrected.

Effort: Without all essents being recorded on the erset first, the organization will not be able to referentely sufferneed all assess.

Recommendation: All assuts succeded on the asset investory list should be identified by a serial number when possible and a tag ID number.

12. PRVNICAL INSPECTION - PROPERTY AND EQUIPMENT

Condition: The organization does not formally conduct a physical investory of property and equipment on on menual basis.

Criteria: In accordance with the ONIB Cacular A-110, the recipients of federal assistance thread advantative sufficient all assists.

Efficit Unless someone conducts a physical impression on an annual basis, final assets could be misappropriated.

Recommendation: The experiation shruld have someone from the accounting department conduct on served physical investory.

13. SALES TAX

Condition: The region ration has been puping \$488.97 a month in soles tax on the capital lease of the worked r building in Talkalah.

Criteria: In accordance with state law, the organization is not responsible for sales tax on a modular building which is control and permanently fixed to the location.

Effect: The organization inconnectly paid sales tex to G.E. Capital.

Recommendation: The organization should opproach U.E. Capital and make every interrupt to reduce the capital losse obligation by the oversaid sales tree.

14. LEASE AGREEMENTS

Condition: We noted that some of the lease documents were not on file within the office.

Criteria: In order to preperly concast all contractual obligations, the clinic should emictate of contracts in their castor (Gys)

Effect: Without having the contracts readily available for inspection, the organization could violate the turns of the agreement and he acquired to menetary loss.

Recommendation: All contracts should be maintained in the attley

15. FORM 990 TAX RETERN

Condition: Form 990, annual income tax return, was not filed on time for the years ended January 31, 1996 and 1997.

Criteria: Internal Reverse precedures require that the returns be filed by the followsh (15) day of the 55h recent following the sizes of the filed year.

Effect: The organization could be subjected to penaltics up to \$5,000 per your per schem.

Recommendation: The organization should have the returns propared and filed in a timely essence.

16. LATE AUDIT REPORT

Condition: The organization did not file their Jamory 31, 1997 and traport with the State of Louisians or their cognizour agence within the required time form-

Criteria: In secondance with State law, the order should be filed with the State of Loutstann within six (4) months from the close of the final year. The United State Department of Health and Hearth Services requires that the waith be first within State (3) months.

Effect: The organization could possibly be subjected to further organ substrates

Recommendation: The experiments should take steps to ensure that the and its preferred in a tracky manager.

17. ACCOUNTS PAYABLE

Condition: The recounts payable subsidiary journal was not maintained as a regular basis and did not appear to the general lodger. Criterise: In accordance with OMB Creeder A-118, the fasascial rearrangement spane should provide for current and accurate disclosure of the fasascial articities.

Effect: The organization was not able to properly analyze their financial resident

Recommondation: Steps should be taken to cancer that all account payable constanting any recorded on the bases and are index on the summittee scatter in a state of the second state.

18. ACCOUNTS RECEIVABLE

Condition: The occurrity receivable subsidiary journal way not emissioned on a regular bosis and did not agree to the general lodger.

Collection: In accordance with OMB Classifie A-110, the financial management system should provide for surrout and accordin checkman of the financial activities.

Effect: The organization was not able to properly analyze their financial working

Recommendation: Steps should be taken to center that all accurate receivable contracting are recorded on the books and are listed in the subsidiary journal by vendor and interest.

19. LOUISIANA STATE GRANT

Conditions: The represention returned to the State of Louisiana a grant amount of \$150,000.

Oritoria: The arrest could have been used for commission mercours

Effects Ineffective cash macagement contents

Recommendation: Attempts should be rando to recover the externed errors funds.

20. MEDICAL SUPPLIES INVENTORY

Condition: The organization does not formally conduct a physical investory on an annual basis.

Criteria: In secontance with the OMB Creatae A-110, the secipients of Federal Assistance should adequately subquard all assess.

Effect: Unless someone conducts a physical imprective on an annual basis, supplies could be misappropriated.

Recommendation: The organization should have someone conduct an annual physical investory.

21. SALE OF ASSETS

Conditions: The organization sold neveral pieces of contenant rothout a formal bid reasons

Criteria: In order to receive the maximum dollars for the state sold, the organization should have a policy to authorite the sole of anoth through a hid prevens or through an external valuation procedure.

Effect: The organization was not allowed to nol assess to the high-or hidder or mention the true value of the prosts rold.

Recommendation: Before any assets as sold, the screening department should attempt to require an enternal valuation or perform a public bid process.

22. STATE UNEMPLOYMENT TAX

Conditions: The state quantity payroll tax returns for the shird and fourth quarter of 1996 were not filed or paid an time.

Criteria: The organization is required to file and pay the adaptmentioned reports by Oxtabar 31, 1996 and January 31, 1997.

Effect: Due to the failure to file and pay, the experiments will be subjected to unnecessary prevalies and interest.

Recommendation: All tax filing and paying deadlines should be utility adjured as

23. PAYROLL TAX DEPOSITS

Conditions: The federal paper8 tax coupon forms 8109 for the year were marked for the incernet type of us.

Criterise: The organization is required to depend and pay form 941 monto to a banking institution.

Effect: Due to the failure to appropriately mark the tax coupons, the Clinie didn't receive proper credit.

Recommendation: Tex coupons should be appropriately earlied by a responsible individual.

24. EMPLOYEE W-2 FORMS

Conditions: The social security tax and social security wages were incornerly reported on sente of the W-2x for the year ended December 33, 1996.

Criteria: The social security wages exceeded the cap of \$62,700.

Effect: As a result of reporting social security wages higher than the cop, the social security withhild and reported on the W-2 was incorrect.

Recommendation: The server withheld and reported on the W-2's should be in anothere with the Circular E. Daulyser's Tay Gaule.

25. WIC REIMBURSEMENT REQUESTS

Condition: The reprintment could not locate caples of the WIC Program's reinformation reports for the period February 1996 thru July 1998. As a rough, the organization had to obtain copies from the State.

Criteria: The gravet requires that all original grant documents by kept on file for a minimum of for (4) years.

Effect: The experiment on could be subjected to increased event restrictions

Recommendation: All original grant source documents should be kept on the for a periad of four (4) years.

26. WIC DISJURSEMENTS

Condition: Diductoriest checks were made payable to each.

Criteria: The WIC Program grant requires all checks he made resolute to a sendor

Effect: The organization could be subjected to increased areas restrictions.

Recommendation: In the fature, checks should be made papahla to the societiest and not cash.

22. WIC EXPENDITURE REPORT

Condition: When respecting reinforcement fault, the organization did not complete and solution a disfunctment report for the month and for the grant period according to badgat outpory. Criteria: The grave requires that recipients submit a monthly expenditure report consisting of two (2) ecourses, current expenses and a year to dete, entereneed by bulant cancerer,

Effect: The experimention could be subjected to increased grant restrictions.

Recommendation: The organization should follow all event recomments to the context

26. RBI / AVROLL AUTHORIZATION

Condition: Several of the runt health grant ampleyees did not have an authorized paycell invort documented in their 51a.

Criterise: In order to comply with grant requirements, all employees under the rand health grant should have their authorized proved) on the.

Offset: As a rout, of not updating the employees' files for payroll changes in is impossible to tail whether employees were correctly paid.

Recommendation: All exercit authorized payroll amounts should be on file

23. RHI PAYROLL DISBURSEMENTS

Condition: Several of the next health gent employees' payred did not agree to their authorized payrell servent decurrented in their file.

Criteria: In order to comply with grant requirements, all coupleyoes under the rand brokh point should have their authorized surveil on file.

Effect: As a result of not updating the couplepoor' files for payroll changes, it is impossible to tail whether the couplepoor wave correctly paid.

Recommondation: All curves authorized percell amounts should be on file.

30. WIC PAYROLL AUTHORIZATION

Condition: Several of the WIC grant employees did not have on authorized payed) amount documented in their file.

Oritoria: In order to comply with good requirements, all employees under the WIC goan should have their autoresed parcell on Els.

Effort: If the authorized paywell amount is not on file, it is possible to incorrectly pay employees. Recommendation: All current authorized papeoli amounts should be on file.

31. WIC PAYROLL DISBURSEMENTS

Condition: Neveral of the WC grant coupleyers' payred did not agree to their authorized payred amount documented in their file.

Orderete: In order to comply with grant requirements, all wapinyees under the WIC grant should have their autoextent percent on file.

Effect: As a senalt of not updating the employees' files for payroll changes, it is impossible to nill whether the employees wate convertive paid.

Recommendation: All current autorized proced amounts should be an file.

32. PATIENT CONFIDENTIALITY STATEMENT

Condition: Some of the personnel files on the WiC Program employees did not contain a signed policy or confidentially summary.

Coloria: The grant requires that supplyyers with access to patient information sign a statement that all patient records are confidential.

Effect: The grant support could possibly be reduced.

Recommendation: All amplayee files should be updated to ensure that they contain a repred patient confidentiality responses.

TIME SHEETS

Condition: As a sould of our tests, we need that sume of the WIC Program copleyee pay checks were not supported by time shapes.

Criteria: The grant requires that all activities be supported by source documents.

Effect: The grant support could pessibly be reduced.

Recommendation: All WIC Program pay checks should be supported by approved time theory.

34. CORPORATE BYLAWS

Condition: The Board of Diractors correct Composition and Bylows do not fully must the requirements for the 42 CFR 5112-204.

Contentia: The RHI Grant requires that the composition and selection of members be in sever-timer with the requirements of \$22.28 Mits and

Effect: Follow of the processing based to see the RHI Grant requirements, could could in grant restrictions.

Recommendation: The Board should take steps to follow all fadaral mandetes of the RDB Orant.

35. AUTHORIZING SIGNATURES

Condition: Some of the pay elocies for the WE: Program did not contain two (2) subarizing signatures.

Criteria: All abouts not required to have now (2) authorized signatures.

Effect: Without the correct teacher of subortant signatures, disbursements could be made without direct Board agenered.

Recommendation: All checks should have two (2) onther red signatures.

36. PAID INVOICES

Condition: There were instances where some of the invesions for the WIC Program could not be located.

Criteria: As per the grant contracts, the organization is required to keep source documents on file for at least 141 years.

Direct: The organization could possibly have increased anat costrictions.

Recommendation: We recommend that all invoices be kept on the and canceled with the orthon copy of the shock staging to the conside.

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This report is isoanded for the influenceion of the board of directors, management and the United States Department of Health and Hearns Services. However, this report is a maner of public record, and to derivation is not instand.

Augst Bull & Sherr

Certified Public Accountance Suprember 38, 1997



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FEMANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Baard of Directory Natchiteches Outputient Medical Center, Inc. Natchiteches, Louisiana

We were regaged to andit the financial statements of Natablanches Comparison Medical Contex, Inc. (a receptific regarization) as if and for the fixed year ended January 33, 1997, and have invested our report thereon dated September 36, 1997. In our report, our opinion was disclaimed because of a source institution.

We were engaged to each in accordance wells presently accepted and/ing standards, <u>Operational</u> <u>And/ing Standards</u>, Ionaid by the Compressive channel of the United States, and Office of Management and Badge (OHK) Conden A-133, "And/in States of Estimation and Offer Neopersh Institutions," These standards regate that we glut and perform the and/it to obtain mancade assume about whither the financial statespires are not or manifer instantion to the

Compliance with laws, regulations, contracts, and gapter applicable to Shathanchen Orperators Robold Orten, frank, in the reprovebility of the Orgentationity in manipersat. A specific probability reasonable assumance about whether the financial minimum and the of manipersat financement, we optiments based (which baseds in the object object, based), and the optiment object of the object of

The results of our tests diadoxed the following instances of sovecemplance that are required to be reported hencis under Government Audring Standards for which the ultrane resultation name presently be determined. Accordingly, no provident for any labelity that may result his been recording in Statistication Optimizer Mediad Corners Inc. (* January 7). 1097 Tenneld interments.

The conditions of noncompliance tested are described below:

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Condition: Princes that an established to consult which anals, are applied and an expended are not bries followed

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Effect: Videot de militarios el property commits, e la providi far the magnetismo of contente anes

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Recommendation: The impaintation should approx.5 O E Explain and malar many anome to trajective control for all traverses in the party interaction of the control of t

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14 LEASE ACREEMENTS

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Criteria: Tripdom prosts report of communiciples				

repose all community departs for plans double management community in their carrier film.

Effect. Without hereing the unstance would provide the important, the approximation could votice the series of the approxim and to express of an encoding to a

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16.	ACCOUNT ACCUPANT STATE	et.						
	Recommendation: Trigs should be interested that all accords reconcilial excessibility are reconciled on the first and are recorded on the contractive present for record and areasts.							
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2. SALK OF REVENUES

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Recommendation: Inclusion water art sold, the second signature import an underly calendary in import an underly full ensures

21 STATE CONSTRUCTION TAX

Condition: The start approximation of a second seco

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Recommendation: Ad as thing not provide shallow should be relate adventise.

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					Total			17.429

*Effortio adud torteal, sue aportanalito or ad upplicable

We considered these instances of neuroemplance in annualing whather Machiboshes Outgotient Medical Center, Inc. 1, January 31, 1997 financial statements are presented fairly, in all material superst, is confirmily with generally accepted accounting principlin, and this report does not affect our report during September 30, 1997, on these favorall anterpears.

This report is intended for the information of the board of discusses, assaspensest and the Ucited States Department of Haakh and Haman Sarvices. However, this report is a matter of public record and its distribution is not instead.

Davist Coll & Deven_

Certified Public Accountants September 30, 1997



INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL AWARDS

To the Board of Directors Natchizosher Outputient Mulical Centur, Inc. Natvibuscher Londonso

We were engaged to stalk the financial interments of Natchiteches Dirpetient Medical Center, Iac. (a nepped: segnitation) as a final far the final year midel Jourasy 11, 1997, and have insued are report therma data Depender 31, 1997. These financial atternetis are for propossibility of the Organization's management. In our report, our opinion was disclatined because of a scope function.

We see regard to add it is accordance with generally accordent adding methods, <u>Constraint</u> <u>Addings Simphalo</u>, and the Comparison Order of the United Structure of Edge of Sharing and <u>Other of Management</u>, and Edge (Constance A) 33, "Adding of Heatmann (Higher Edge), and <u>Other of Management</u>, and Edge (Constance A) 33, "Adding of Heatmann (Higher Edge), and any perform the reggement to adding of the Adding and Adding and Adding Interesting and Adding the advanced and advances in the Restance interestics. A and the include annexity of a constant of the advanced interesting and advances in the Restance interestics. A more that is evideated interesting the advanced interesting the advance in the Restance and the constant encoders and the include annexity of the advanced interesting the interesting the advanced interesting. A more interesting the advanced in the Restance advanced in the Restance advanced interesting and advances in the Restance and Restance advances in the Restance and the include annexity and advances in the Restance and Restance and Restance and Restance and Restance advances and the Restance annexity and the include annexity of the advance in the Restance and the include annexity and the include annexity of the Restance and Restance in the Restance and the include annexity and the include annexity of the advance in the Restance and the Restance annexity of the include annexity and the include annexity of the Restance advance in the Restance and Restance in the Restance advance and the Restance and Restanc

One engagements to add some conducted for the papers of forming an explaint on the basic fitmedual interretus of Nothentional Orapitated Medical Center, but shares as whole. The accompanying Schedula of Faderal Assach is presented for partners of Additional multiple and the some regreter of or the basic fitteened statements. The information is the solubility has been as the solution part of the basic fitteened statements. The information is the solubalith is to be some information score information or an exactly to regrete an explaint in the Schedula of Federal Annualy and to the basic fitteened associations where an eveloc.

12+ Ball & Olum

Certified Public Accountar® September 31, 1997

NATCHITOCHES OUTPATIENT MEDICAL CENTER, INC. NATCHITOCHES LOLDERANA

SCHERCLE OF PERCEAL AWARDS FOR THE PISCAL YEAR ENDED JANEARY 31, 2007

PRINTING CONTRACTOR	CIDA SLOUGE	AGENCY PASS-THROOGH NUMBER	DESCRIMENTS EXPENSIONES
UNITED STATES INFARTMENT OF REALTH AND RUMAN SUBVICES, PUBLIC REALTH SUBVICE			
Direct Assistance			
Community Health Center Runal Health Indiazine Grant (9341)*	99.224	CSP800-11-112	8 1,877,643
UNITED STATES INPARTMENT OF AGRICULTURE			
Paraol Brough Louisiana Department of Health and Hospitals	4		
Warners, Indian and Children (WIC)	1° 10.591	NA	
Total Expenditures			1 2001.375

Major Polend Aurania Program





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DAUZAT, BEALL & DEBEVEC, CPAs

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL. STRUCTURE USED IN ADMINISTRATING FEDERAL AWARDS

To the Board of Directors Netchitoshes Outputient Medical Center, Inc. Netchitoshes, Louisiana

We were engaged to sudit the financial statements of Nachitschen Darpatiert Medical Contre, Iac. (a neoperfit equationized so if only fits the fixed year ended heating 1), 1997, and have insued any report thereon data forgamine 20, 2007. We have also model the complement of Nathaheat Outpuiste Medical Control, inc. with requirements applicable to engine fixed and any programment and heating increasing applicable to engine fixed any angent and have insued one encorr thereon data (Sterenber 20, 1997).

We conclude our engineers to such the found at intervent in excendence with functionscored authorize prototic discussions, and and final fastistics in any 10 the Comprehend Common of the United Status, and Officer of Discognostic and Blagh (2010) Contein A (13). "And/or at Discussions of Higher and Different Contegories and Blagh (2010) Contein A (13). "And/or at Discussion of Higher and Different Contegories and Blagh (2010) Contein A (13). "And/or at Discussion of Higher and Different Contegories and Discognostic and Discog

Is plensing and performing on engagement to such its the first local year endo Lineary 21, 1097, we considered in limitary out as structure of Neukondo Graduation Medical Centre, Tue, is refere detomine or providence for the purpose of expressing on expressions on the finational Attemption Neukohachachachachagement and the Attemption and a transplances we perform applicable to image programment and surgests on the internal context framework and attemption and providence and an expression of the internal context framework and attemption and providence constraints and a structure and attemption and providence internal control structures performed metagements and and attemption and providence internation providence internal context internal context framework and internal control structures performed metagements (20, 1007). The management of Neukrisolas Couplings for Model Courts for a mining and the manufacture of the second se

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administration federal sword programs in the following estigarties:

> Oppend Requirements Podescal servicy Civil rights Cash management. Federal financial seports Allowable costs/cost principles Daug-dree work/store

Specific Receiversess Types of services allowed disallowed Eighbly Matching level of effect Reporting Claims for obverses and reinformement Amount claimed or used for restriking

Fac all of the internal control structure categores lasted above, we obtained an understanding of the design of relevant policies and procedures, and detaunated whether they have been placed in operation, and we moremed control relat.

During the first) year ended January 31, 1997, the Natchitoches Outpatient Madical Contar, Inc. supended 100 pattern of its taud fidend awards under the major programs fixed in the Schedule of Federal Awards. We particulate term of controls, as required by OME Circulat A. 133, or valuate the reflectioness of the obiquitable approximation of formed control metaness packics and protecting the requirements, annual reflection of the obiquitable approximation of the obiguitable approximation of the obiguitable control of the obiguitable approximation of the obiguitable approximation of the control of the obiguitable approximation of the obiguitable approximation of the ideatable in the accomparise (schedule of Federal Avegel, A. Desprechange were bein support that works) highly one of the control of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation of the obiguitable approximation of the obiguitable approximation of the approximation obiguitable approximation of the obiguitable approximation of the approximation obiguitable approximation of the obiguitable approximation of the approximation obiguitable approximation obiguitable approximation obiguitable approximation obiguitable approximation obiguitable approximation obiguitable approximation obigu

We noted certain matters involving the internal occurat systems and its operation that we consider to be reported acculation under materials contabled by the American Institutes of Certified Philics Accounters, Expended conditions involve matters conting to our attackan relating to ingulaterat additionals in the dauge or operations of the internal control structure that, in or judgement, accurd adversely, affect the Organization's ability to administer factor and programme in accordance with advitable layers and conductions.

These reportable conditions wallade

1. SLIDING FEES

Condition: The Nachitothes Oupstiers Modical Count, Inc., dd not consistently obtain income verification from extents.

Criteria: The regulations require that all patients who can pay for survices he charged according to a diding for schedule.

Effect: If the Organization does not obeck and document the patient income, the Clinic will not be able to collect all finds due.

Recommendation: The Ultrice sheald verify all patient income and include documentation in the patient file.

2. BANK RECONCILIATIONS

Condition: Bank reconciliations were not preformed on a regular monthly basis or aprovato the senseral indexy cash accounts.

Crituria: Grant recipients are required to solvessed all assets of the organization.

Effect: The segmentation could have missippropriated guar finds and not be aware of the problem in a family manner.

Recommendance: All back accounts should be reconciled monthly with their corresponding back antaments and should be compared to the backs to assue that they agree.

3. PURCHASING SYSTEM

Condition: The correct system does not cause that parabases of supplies and more than a main for the lowen mutable prior. As a receipter of federal dotten, the organization is permitted to parabase goods from verders under the Landstana State contact.

Otherine: Organizations meaning follow instituter must affere to allowable contributed principles. The grint goes further to require that all parahases for goods be recensury and resemble for the record administration of the reserves.

Effect: The resulting effect is that the separative will pay more for goods than is necessary or manually.

Recommendation: The experiments should contraine the purchasing function and purchase as more there to preselve under state contract.

4. CONTRACT VIOLATIONS

Condition: We need that the experimentor was not making monthly payments under two (2) of their carried lenses.

Criteria: The lease contracts require that the organization make monthly payments under the terms of the agreement.

Effect: If the organization is faund by the lesses to be in default of the terms in the appendix, the lesser could require the return of the asset.

Recommendation: In order to avoid under burdelity on the organization, all sequinements under contractual agreement should be adhered to.

5. 941 PAYROLL TAX RETURN

Condition: The payrell ten hability reported on the form 941 was incorrect.

Criteria: For the year ended December 31, 1996, the organization did not limit the account of you'd scentty tax and for individuals who are end more than \$65,700.

Effort: The organization overroid the social accurity payred tax.

Recommendation: The organization should review the tax mass published in the Ormalar 8: Supposer's Tax Gauss.

6. COST REPORTS

Conditions The organization did not file Madican and Modicaid cost reports for 1996 and 1997 is a timely manage.

Criteria: In order for the experiments a second operation due for Medicald and Medicald claims, the organization is required to file amend cost reports.

Effect: The funds due the segmination will not be paid over in a tanaly manner.

Recommendation: The organization should take steps to ensure that the cost reports are filed by the date date.

2. FINANCIAL STATEMENTS

Condition: The financial transactions for the year ended January 31, 1997 wars not pound to a present ledger.

Criteria: OMB Crooks A-110 requires that the financial management system provide an accurate, current and complete disclosure of the fassocial results of each federally sponsoral project.

Effect: Incpolarities could occur as a result of not having an accounting system in accordance with gent requirements.

Recommendations Is order to reduce the tisk of errors or imagalastics, the accounting system should record all financial transactions is the books in a targety manyor.

8. RESULTS OF OPERATION

Conditions: The financial position of the organization was not compared to the budget on a results basis.

Orthorite: OMS Creatur A-110 requires that the financial examplement system provide a comparison of outliers with budget amounts for each sweed.

Effort: The organization was availe to properly monose start results.

Recommendation: The financial statements should be compared to the budget on a regular biolo-

FIXED ASSETS

Condition: Policies that are stabilized to control which assets are reprintiged or expended are not being followed.

Criteria: OMB Creater A-110 requires that the financial management system provide effective controls over and accountability of all resource.

Effect: Without the utilization of property controls, it is possible for the misappropriation of corporate assets.

Recommendation: Control policies should be modified to ensure that all muchs which cost a predistormined second are being controllered and recorded on the asset invances list.

14. PROPERTY TAGS

Condition: The fixed assets do not have property control togs.

Criteria: In accordance with 03MB Circular A-110, socipionts of federal assistance should adequately safegared all assets.

Effect: Without the assets being tagged, it will not be readily penaltic to know which assets being to the correction.

Recommendation: The items purchased, which must requirements could lished by the board for fload assets, should have as identifying studew or decol affreed to it. The studeer should have an identifying property number and it should also state that the same is property of the Numbinethen Drapment Medical Context, ite.

11. ASSET INVENTORY LIST

Condition: The investory list, which serves to control all fixed assets, did not adapately identify the ameter owned by the Natchitechest Damatient Medical Control. Inc.

Criteria: In order to sufeguard the assars in accardings with the OMB Circular, the osset insurancy list should be complete.

Effect: Without all assets being recorded on the asset list, the experimeters will not be able to advantative solicizant all assets.

Recommendation: All assets recorded on the asset inventory list should be identified by a settil number when possible and a tag ID number.

12. PHYSICAL INSPECTION - PROPERTY AND EDUIPMENT

Condition: The organization does not formally conduct a physical investory of property and posternent on an annual basis.

Criteria: In accordance with the GMB Cloude A 116, the recipients of federal assistance should informatily suferyard all process

Effect: Unless someone conducts a physical imprecion on an annual basis, fixed assets could be minurementated.

Recommendation: The organization should have accusate from the accounting department conduct on accusal physical incomery.

13. SALES TAX

Condition: The organization has been paying \$488.97 a month in sales tax on the capital least of the modular building in Talialah.

Criteria: In accordance with state law, the organization is not responsible for sales tax on a modular huliding, which is exceed and permanently fixed to the location.

Effect: The organization incorrectly poid sales tax to G.E. Coping.

Recommendation: The organization should approach G.E. Capital and make every amount to reduce the capital losse obligation by the overmaid sales tax.

14. LEASE AGREEMENTS

Condition: We need that some of the lease decomments were not on file within the office.

Oriente: In order to properly course all communial obligations, the Clinic should emission all contracts in their current (lies.

Effect: Without having the contracts readily available for impreview, the segmentation could violate the terms of the specement and be exposed to monetary lass.

Recommendation: All contracts should be maintained in the office.

15. FORM 999 TAX RETURN

Condition: Form 990, annual inverse tax return, was not filed on time for the years ended Annuary 31, 1999 and 1997.

Criterite: Internal Revenue precedures topics that the returns be filed by the filterath (15) day of the fifth mosth following the close of the final year.

Lifeet: The organization could be subjected to penaltics up to \$5,000 per year per return.

Recommendation: The separation should have the scheme prepared and field in a timely returner.

16. LATE AUDIT REPORT

Condition: The experiments of out file their January 31, 1997 and a report with the State of Louisians or their constant approx within the manifed time frame.

Coloria: In accelerate with Start law, the audit should be field with the State of Louisians within its (6) meeting from the close of the field year. The United State Department of Hashk and Haman Sovices requires that the match to field within four (1) meetin.

Effect: The organization could pessibly be self-cened to further atom restrictions.

Recommendation: The experiation should take steps to many that the auth is preformed in a little's ensures.

17. ACCOUNTS PAYABLE

Condition: The accounts payable subsidiary journal was not materialized on a regular basis and did not expect to the general loder.

Criteria: In accordance with OMB Create A-110, the financial management system should provide for current and accurate disalonary of the financial activities.

Effect: The reprintion was not able to properly analyze their financial position.

Recommendation: Steps should be taken to ensure that all accounts payable curstanding our recorded on the books and are ligned on the salesifiance inserved by sender and second

18. ACCOUNTS RECEIVABLE

Constitution: The recommendation subsidiary journal was not maintained on a doily basis and did not appear to the general lodger.

Criteria: In accordance with OMB Cocale A-110, the frameial management system should provide for current and accorde checkmar of the frameial activities. Effect: The organization was not able to properly analyze their fearwird resiltion

Recommendation: Steps should be taken to ensure that all accounts receivable contracting are recorded on the books and are folsed in the subsidiary journal by vender and amount.

19. LOUISIANA STATE GRANT

Condition: The organization refunded to State of Louisiana a smattament of \$158,000.

Criteria: The grant could have been used for operational purposes.

Effect: Ineffective cash management system.

Recommendation: Attempts should be made to recover the retained over family

28. MEDICAL SUPPLIES INVENTORY

Conditions The reprinting does not formally conduct a physical inventory on an annual basis.

Criteria: In accentance with the OMB Cacular A-110, the swippings of Federal Assistance should advantatly acteous at all assess

Effect: Unless someone conducts a physical importion on on sexual basis, supplies could be misuppropriated.

Recommendation: The organization should have someone conduct an annual physical investory.

21. SALE OF ASSETS

Condition: The organization sold several pieces of engineers without a formal hid process.

Criteria: In order to receive the maximum dollars for the items reld, the organization should have a policy to authorize the sale of master shough a bid process or through an ordered valuation proceedure.

Effect: The organization was not allowed to sell assets to the highest bidder or receive the true value of the ersets sold.

Recommendation: Before any mores are sold, the accounting department should attempt to arquire an external valuation or perform a public hid process.

22. STATE UNEMPLOYMENT TAX

Condition: The state quarterly payroll tax returns for the third and fourth quarter of 1996 www not filed or paid on time.

Criteria: The experiention is required to file and pay the aforementioned reports by October 31, 1998 and Junary 31, 1997.

Effect: Due to the failure to file and pay, the organization will be subjected to sumecentary penalties and interest.

Recommendation: All tas filing and paying deatlines should be written athened to

23. PAYROLL TAX DEPOSITS

Condition: The federal payroll iss coupon forms \$109 for the year were marked for the incorner type of tax.

Criteria: The experiorities is required to deposit and pay free 941 tases to a backing institution.

Effect: Due to the failure to appropriately mark the tax coupons, the Clinic data's movive proper credit.

Recommendation: Tax cospons should be appropriately marked by a suspensible individual.

24. EMPLOYEE W-2 FORMS

Condition: The social security tax and social security wages were incorrectly reported on some of the W-2% for the year ended December 31, 1996.

Criteria: The social security wages exceeded the cap of \$62,700.

Effect: As a result of reporting social security wages higher than the cap, the social security withhold and reported on the W-2 was incorrect.

Recommendation: The amount withhold and reported on the W-2x should be in recordince with the Counter K. Sopeiner's Tay Gauge.

25. WIC REIMBURSEMENT REOFERSTS

Condition: The organization could not locate copies of the WIC Property's retenburgement reports for the period February 1996 that July 1996. As a result, the organization had to obtain cockin from the State.

Criterite: The spanse requires that all original grant decourses to kept on the feet a minimum of later (4) years.

Effect: The organization could be subjected to increased cross subjections.

Recommendation: All original grant source documents should be kept on file for a period of four (4) years.

26. WIC DISDURSEMENTS

Condition: Distorturation checks were made parable to cash.

Criteria: The WIC Program grant requires, all checks be made payable to a vender.

Effect: The organization could be subjected to incremed anat contrictions.

Recommendation: In the financ, chacks should be made popular to the scription and not cash.

27. WIC EXPENDITURE REPORT

Condition: When requiring minibusement funds, the organization did not complete and submit a disbusement report for the mank and for the grant period according to badgat integers.

Criteria: The grant requires that socialisms solvent a monthly expenditure report consisting of two (2) columns, current expenses and a year to data, categorized by budget engegers.

Effect: The reprintation could be subjected to increased arout confictions.

Recommendation: The organization should follow all grant requirements in the contract.

28. RHI PAYROLL AUTHORIZATION

Condition: Several of the result health gener couplesses did not have on authorized payroll orecent decomprised in their 51s. Criterise In order to comply with greet requirements, all employees under the rural banktigrant should have their estilocized parcell on file.

Effect: As a result of not updating the employees' files for payroll changes, it is impossible to tell whether employees were correctly total.

Recommendation: All current autocited escard several shared he on the

23. RHI PAYROLL DISRUBSEMENTS

Condition: Several of the word health grant employee's paywell did not again to their authorized paywell amount documentation their file.

Criteria: Is order to comply with grant sequinements, all employees under the rand loadsh grant should have their authorized payrell on file.

Effect: As a result of not updating the employees' files for payroll changes, it is impossible to full whather the employees were correctly paid.

Recommendation: All curvest emborized payoral amounts should be on file

34. WIC PAYROLL AUTRORIZATION

Condition: Sevent of the WIC grant employees did not have an authorized payroll oncome documented in their file.

Criteria: In order to comply with grant requirements, all amployees under the WIC grant should have their autorized payrell on file.

Effect: If the authorized payed amount is not on file, it is penable to incorrectly gay employees.

Recommendation: All current authorized percoil amounts should be an file.

51. WIC PAYROLL DISBURSEMENTS

Constitues: Several of the WIC grant employees' payroll did not agree to their authorized payroll amount decomposited in their file.

Criteria: In order to comply with grant sequinesess, all employees under the WIC gaser sheeld have their authorized paperol on file. Effect: As a result of not updating the employees' files for poyooli changes, it is impossible to fell whether the employeest wate converts work.

Reconceredation: All current authorized asserved amounts should be an Cla-

32. PATIENT CONFIDENTIALITY STATEMENT

Conditions: Some of the personnel film on the WIC Program employees did not causain a started patient canfidentiality, statement

Oritoria: The grant requires that employees with access to pation information sign a statement that all potent records are confidential.

Effect: The grant support could possibly be reduced.

Recommendation: All couployee files should be updated to ensure that they contain a --quod patient confidentiality struggers.

33. TIME SHEETS

Condition: As a result of our tests, we revised that some of the WIC Program employee pay checks were not supported by time abaets.

Oritoria: The grant requires that all activities he supported by source documents.

Effect: The grant support could pessibly be reduced.

Recommendation: All WIC Program pay checks should be supported by approved time shares.

34. CORPORATE BYLAWS

Condition: The Roard of Directory current Composition and Rylaws do not fully meet the requirements for the 43/CFE 581c 204.

Criteria: The RHI Grant requires that the compaction and selection of members be in averaging with the requirements of 42CFR 581a-304.

Effect: Failure of the proversing based to most the RHI Genet requirements, could result in gener sensitizings.

Recommendation: The Based should take steps to follow all federal mandatos of the RHI Guan.

25. AUTHORIZING SIGNATURES

Candidate: Some of the pay checks for the WIC Program did not contain two (2) authorizing signatures.

Criteria: All cleaks are required to have two (2) authorized signatures.

Effort Without the correct number of authorized signatures, disburgements could be made without direct Board agreement.

Recommendation: All checks should have ove (2) ambetted signatures.

36. PAID INVOICES

Condition: These were instances where invoices could not be located.

Criteria: As per the grant contrasts, the regenization is required to keep source documents on file for at least (4) years.

Effect: The organization could possibly have increased grant restrictions.

Recommendation: We recommend that all invoices be kept on file and canceled with the carbon copy of the check stapled to the octaide.

A material weakness is a reportable condition is which the design or operation of one or more of the internal control structure discours does not reduce to a relatively low local the risk that memorphaness which have not repolicione that would be material to a footil grapheness operation and the descend within a structly period by employees in the normal creates of performing their assigned finistics.

Our consideration of the internal control strategies would not resconsibly disclose all interns in the immunit control strengts the repeated conditions and, accentify, would not recountly disclose all repeated to condition from a rate considered to be material volutions on a distribudience. However, we believe the prepatition conditions rules control longe to reing (control structure) and its spacehose are a material volutions. The conditions new conditions new conditions are considered by the structure of the structure of the spacehose of the structure and the spacehose are a material volutions. These conditions new conditions the structure and the spacehose of the structure of the structure of the spacehose of the structure of the structure of the structure of the structure material beam to material should be structure to all constraints. The structure material beam to an attempt these of the structure of the structure of the structure material beam to an attempt the structure of the structure of the structure material beam to an attempt the structure of the structure of the structure material beam to an attempt the structure of the structure of the structure material beam to an attempt the structure of the structure of the structure material beam to an attempt the structure of the structur dated September 30, 1997.

This report is intended for the information of the board of directors, management and the Uclaud Status Department of Health and Harma Sarvices. However, this report is a matter of public record, well be durithering in not limited.

Sand Lail + Dhar-

Catified Public Accountants September 33, 1997



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARDS PROGRAMS

To the Board of Directors Natchistches Outpatient Medical Center, Inc. Natchistches, Louisiana

We very empaged to stuffs the financial statements of Natabitoches Outpoliest Modical Consul, Iac. (a acception and a stuff of the fixed year model January 31, 1977, and have insued our report therein dated September 33, 1997. In our openion, our opinion, was disalialized because of a scoop limitation.

We have applied procedures to test the compliance of Nathibitednes Outputient Medical Center, Lecwith the Softwards quadratument applicable to its forbit inwards programs, which are identified its the accomparing a Softwards of Ferlink Accessio, for the year ended Jensey 33, 1997). Jobitian anyivity, skill rights, cash management, fideral fanzach reports, allowable consciont principles, drug free work these and identifications' environments.

Our procedures were literated to the applicable procedures described in the Office of Management and Dalgert "Compares Dapplement for Andre of Institution of Higher Comming on Ohen Non--Profe Enterthicates". Our procedures were solutated by liters in scope than as and, the objective of which is the experiments literal in the proceding paragraph. Accordingly, we do not corress such an ophion.

With respect to the iterest tested, Nucleitscher Ousparient Medical Center, Issa, complied with the requirementa liand in the accord paragraph, corey in described in the statched schedule. However, the electre of ensorphase neurol of an attracting indicates that, with request no itera that warms standa by us, there is more than a schritteric low risk than Nucleinschen Ouspatient Medical Center, law, may not how complied with the requirements related to in the scenario paragraph. There matters were considered by us in evaluating whether the financial statements are presented fieldy in conformity with generally accepted accepting principles.

This report is intended for the information of the board of directory, management and the United States Dapasteese (of Health and Hamma Scritcas. Hawwork, this report is a easter of public record, and its distribution is not limited.

Dovest ball + Dien

Cutified Public Accounterta September 30, 1997







DAUZAT, BEALL & DEBEVEC, CPAs

A VERYTORIE MALCORPORATION

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL AWARD PROGRAMS

To the Board of Directors Natchiteches Outpatiers Modical Center, Inc. Natchiteches, Louisiana

We were engaged to andit the financial statements of Natabitechers Outpatient Medical Center, Inc. (Its netports engactration as of and for the fixed year ended January 31, 1997, and have issued our report threes dated Separather 20, 1997. In our seport, our opinion was disclaimed because of a seven Institute.

We have also saided the compliance of Nublishees Organizer Medical Center, Isc., with the requirements govering up on of morious flow flow of an advance of dipliky, matching, with of offer, or anomal channel or could remaining three applicables to a single field or another program. Well, more means channel or could remaining three applicables to any only field offer and program. Well, more means the other of the single single single single field or another program. Well, more means the other of the single single single single single field or another program. Well, the management of Multitories Originates Medical Comm. For a sequentile for the Organization's compliance with the mean optimizers based on our analy.

We conclused our and of compliance with here regiments in accordance only laurethy accordance analog and and accordance of accordance of the Companylic Company of the David States, and Offers Management and Bodger (MM). Checka A-113, 'Audit of Checkatoria of Higher Electrician and Delivergeeth Electrician's - The actionals in a USE Credit A-133 require that we plan of perform the radit to statis messarile assume a block checkatoria and the States and Delivergeeth Electrician's - The actionals in a USE Credit A-133 require that we plan of perform the radit to statis instance above valuation materia states and the state of the Degastration's compliance with these regiments. We tables that not only only according and the output performance and the complements. We belive that not only only a summality has the force againstice.

As a result of the neucompliance need in the accompanying schedule of findings and questioned costs, the expaniantion did not comply with the specific requirements provening it's major programs. In our opinion, because of the noncompliance referred to in the fourth passgraph, Natchiachen Despatista: Molical Center, Inc. dd not comply, in all material respects, with the requirements referred to in the second passgraph that are appliedlin to each of its major fideral avoid program for the year and/of leavesy 1). 1997.

This report is intended for the information of the based of directors, restrugement and the United Steins Derectores of Hushi and i Jamas Soviess. However, this report is a masse of public record, and net directorise is not seen.

Devent boil + Deven____

Certified Public Accountants September 30, 1997

NATORITOCHES OF TRATEST REDUCAL CANTER, INC. NATORITOCHES, LOS PRANA

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SATURITICALS OUTPATIENT NEEK-AL CENTER INC.

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NATURITOCHES OUTPUTIENT MEDICAL CENTER, INC.

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NATCHTOCHES OUTPATIENT MEDICAL CENTER, INC. NOTCHTOCHES, LOUISINAN

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NATCHTOCHES OUTPATIENT NEEKCAL CENTER, DV., NATCHTOCHES, LOUDSAVA

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AATCHEDORES OF FRAILENT MEDICAL CENTER, PC. SAVERITOCHES, L24 19535

SCHEDULE OF FEDERALS AN OURSTRONG COSTS IN COMPLIANCE WITH GENERAL AND REFERENCE REQUIREMENTS APPLICABLE TO TRUESAL AVAILABLE PROGRAM TRANSMETTIONS FOR THE PREVAL YEAR OPPEAL AVAILABLE AL. 1997

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NATCHIDGERS OF TRATIENT MEDICAL CEMER, INC. NATCHIDGERS OF TRATIENT MEDICAL CEMER, INC.

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AATCHEDICHES OUTPATHENT NEDICAL CENTER, INC. NATIONETICKER, LOUISIANA

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SCHEDULE OF FINENCE AND OCENTIONER COSES IN COMPLEMENT OTHER GENERAL AND IPPOPER REQUIREMENTS APPLICABLE TO PERCEND AND PROCESS TRANSFERTION FOR THE PERCENT AND REDUCE DATA AND AND PROCESS

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Recommendation: The Board should bill copy to believe of related mendants of the BBE Gram.							

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NATCHTOCHES OUTPATIENT PREMIAL CENTER (NC) NUTCHEDGORES, LOUTSLAVA

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Recommendation: All checks should have two (2) subsected rightness							
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