

SINGLE AUDIT REPORTS

2. *Impact of Recently Issued Accounting Standards*

In June 1993, The Financial Accounting Standards Board issued Statement of Financial Accounting Standards ("SFAS") No. 117, *Financial Statements of Not-For-Profit Organizations*. SFAS No. 117 establishes standards for general purpose external financial statements provided by a not-for-profit organization in an effort to enhance the relevance, understandability, and comparability of the financial statements issued for those organizations. The implementation of this statement, which was required to be implemented not later than the year beginning January 1, 1995, does not have a material effect on the Center's financial statements. The Center was required to report total assets, liabilities, and net assets in a statement of financial position and report a change in the Center's net assets in a statement of activities.

3. RELATED PARTY TRANSACTIONS

The Lorton Ninth Ward Coalition / Medical Center of Louisiana - Althea L. Chapel / Lorton School Based Health Center is located on the Lorton Junior and Senior High School Campus. The land on which the Center is located was donated to the Center by the Orleans Parish School Board. The fair market value of this transaction is not determinable as of June 30, 1998.

LOUISIANA NINTH WARD COALITION / MEDICAL CENTER OF LOUISIANA - ALLIANCE
ALLIANCE I. CHAPTAL LAWLESS SCHOOL BASED HEALTH CENTER

NOTES TO THE FINANCIAL STATEMENTS
FOR THE GRANT PERIOD ENDED JUNE 30, 1986

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

General- Lower Ninth Ward Coalition / Medical Center of Louisiana - Alliance I. Chaptal Lawless School Based Health Center, which is located on the campus of the Lawless Junior and Senior High School in New Orleans, Louisiana. The services offered by the Center include and are not limited to sports and employment physicals, educational/psychological services, immunizations, acute care monitoring, substance abuse, mental psychological screening and dental screening. The Center also offers referrals for those conditions for which treatment services are not available on site.

The Center receives funding from the Department of Health and Hospitals Office of Public Health - Adolescent School Health Services. Other sources of revenue include contributions from private donors.

Basis of Accounting- The financial statements of the Center have been prepared on the accrual basis of accounting, where revenues are recognized when earned and expenses recognized when incurred.

Due from Grants- Amounts due from the grantor include amounts spent but not yet reimbursed.

Due from Other Programs- Due from Other Programs represents short-term loans to other programs sponsored by the New Orleans Council For Young Children.

Accounts Payable- Contracts payable are amounts billed, but not yet paid for medical services provided by Tulane University.

Cash and Cash Equivalents- For purposes of the statement of cash flows, the Center considers all applicable cash accounts to be cash equivalents.

Equipment- Equipment is valued at historical cost. Maintenance and repairs are charged to operations as incurred, whereas significant renewals qualify for capitalization. Depreciation is computed using the straight line method over a three (3) to five (5) year estimated useful life.

LOWELL WHEEL WARE CONDITION / MEDICAL CENTER OF LOUISIANA
 ALBERT L. LEIBERMAN LAWYERS SCHOOL BASED FROM THE CENTER

STATEMENT OF CASH FLOWS
 FOR THE GRANT PERIOD ENDED JUNE 30, 2006

	2006
CASH FLOWS FROM OPERATING ACTIVITIES:	
Net Income (Loss)	\$ (17,511)
Adjustments to Reynolds Nat University over Expenses to net Cash Provided by Operating Activities:	
Depreciation Expense	1,013
Changes in Operating Assets and Liabilities:	
Receivables	1700
Prepaid Expenses	(372)
Other Equipment	841
Current Payable	(11,201)
Asset Payable	(1,024)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(20,655)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>33,787</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 13,132</u>

UNIVERSITY HEALTH COALITION | MEDICAL CENTER OF COMMAND -
MISSION: CRITICAL SERVICES THROUGH BASED HEALTH CARE

STATEMENT OF CHANGES IN NET ASSETS
FOR THE PERIOD ENDING JUNE 30, 2009

NET ASSETS - BEGINNING OF YEAR	0	63,797
TOTAL NET ASSETS		63,797
INCREASE (DECREASE) IN NET ASSETS		(12,511)
NET ASSETS - END OF YEAR	0	48,286

LOUISIANA STATE UNIVERSITY MEDICAL CENTER OF LOUISIANA -
 MEMORIAL CAPITAL LAWLESS SCHOOL BASIC HEALTH CENTER

STATEMENT OF ACTIVITIES
 FOR THE GRANT PERIOD ENDING JUNE 30, 1988

	1988
CONTRIBUTED SUPPORT	
State of Louisiana	\$ 2,389
National and Child Health Grant	<u>70,431</u>
Total Contributed Support	72,820
EXPENSES	
PROGRAM SERVICES	
Contract	11,500
Medical Supplies	2,000
SUPPORTING SERVICES	
Audit	2,500
Books	300
Bank Charges	144
Conferences	387
Fees and Subscriptions	670
Equipment Repair	270
Health and Life Insurance	1,800
Miscellaneous	508
Office Supplies	2,000
Postage	158
Salaries and Wages	60,000
Taxes - Payroll	4,280
Telephone	2,000
Tuition	800
Depreciation	<u>1,800</u>
Total Expenses	<u>85,327</u>
CHANGE IN NET ASSETS	(12,507)
NET ASSETS AT THE BEGINNING OF THE YEAR	<u>83,700</u>
NET ASSETS AT THE END OF THE YEAR	\$ <u>71,193</u>

LOWER MOUTH BARR COALITION / MEDICAL CENTER OF LOUISIAN
 ALLIANCE - CHARTER LABLESS SCHOOL BARRS HEALTH CENTER

STATEMENT OF FINANCIAL POSITION
 AS OF JUNE 30, 1998

	<u>1998</u>
ASSETS	
Current Assets	
Petty Cash	\$ 25
Cash - Health Center	2,800
Days from Other Programs	1,849
Days from Generator	34,320
Prepaid Taxes	<u>372</u>
Total Current Assets	39,371
Office Equipment (200)	10,700
Other Assets	44
TOTAL ASSETS	<u>50,305</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Payroll Taxes Payable	<u>3,420</u>
Total Liabilities	3,420
NET ASSETS	
Net Assets	<u>46,885</u>
TOTAL NET ASSETS AND LIABILITIES	<u>\$ 46,700</u>



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Lower Ninth Ward Coalition / Medical Center of Louisiana -
Alliance 1 - (Hospital Landless School Based Health Center)

We have audited the accompanying statement of financial position of Lower Ninth Ward Coalition / Medical Center of Louisiana - Alliance 1 - (Hospital Landless School Based Health Center) (the Center) (a nonprofit organization) as of June 30, 1996, and the related statements of activities and changes in net assets for the year period therecovered. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-135, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Lower Ninth Ward Coalition / Medical Center of Louisiana - Alliance 1 - (Hospital Landless School Based Health Center) as of June 30, 1996, and the changes in its net assets and its cash flows for the year period then stated in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 13, 1997, on our consideration of Lower Ninth Ward Coalition / Medical Center of Louisiana - Alliance 1 - (Hospital Landless School Based Health Center)'s internal control structure and a report dated May 13, 1997, on its compliance with laws and regulations.

Albert J. Speight, Jr.
New Orleans, Louisiana
May 13, 1997

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LOWER NINTH GRADE COLLEGE / MEDICAL CENTER OF LOUISIANA - ALJISON L.
CHAFFIN W. LAWLESS SCHOOL BASED HEALTH CENTER

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LAFAYETTE NORTH WARD COALITION (FINANCIAL CENTER OF LOUISIANA) -
ALLIANCE - CAPITAL, LAWLESS SCHOOL-BASED HEALTH CENTER
FINANCIAL STATEMENTS FOR
THE GRANT PERIOD ENDING JUNE 30, 1986
AND INDEPENDENT AUDITOR'S REPORT

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and often appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date Aug. 21, 1987

11-14-85

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A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that we also considered to be material weaknesses as defined above. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the State's Board of Directors, management, the Department of Health and Hospitals and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



New Orleans, Louisiana

May 13, 1997



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

To the Board of Directors of
Lower Ninth Ward Clinics / Medical Center of Louisiana -
Allina L. Chapel Hospital Louisiana School Based Health Center

We have audited the financial statements of Lower Ninth Ward Clinics / Medical Center of Louisiana - Allina L. Chapel Hospital Louisiana School Based Health Center (the Center) (a nonprofit organization) as of and for the years period ended June 30, 1996, and have issued our report thereon dated May 13, 1997.

We have applied procedures to test the Center's compliance with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the years period ended June 30, 1996: political activity, civil rights, allowable costs, Drug Free Workplace Act, Federal financial reports, and administrative requirements.

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

With respect to the items tested, the results of our procedures disclosed no material instances of non-compliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Center had not complied, in all material respects, with those requirements.

This report is intended for the information of the Center's Board of Directors, management, the Department of Health and Hospitals and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

New Orleans, Louisiana
May 13, 1997



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

To the Board of Directors of
Lower Ninth Ward Coalition / Medical Center of Louisiana -
Allison L. Chapin Lawless School Based Health Center

We have audited the financial statements of Lower Ninth Ward Coalition / Medical Center of Louisiana - Allison L. Chapin Lawless School Based Health Center (the Center) (a nonprofit organization) as of and for the grant period ended June 30, 1996, and have issued our report thereon dated May 13, 1997.

We have also audited the compliance of Lower Ninth Ward Coalition / Medical Center of Louisiana - Allison L. Chapin Lawless School Based Health Center with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, or cost-sharing; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the grant period ended June 30, 1996. The management of the Center is responsible for the Organization's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed no material instances of noncompliance with the requirements referred to above.

In our opinion, Lower Ninth Ward Coalition / Medical Center of Louisiana - Allison L. Chapin Lawless School Based Health Center complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal award programs for the grant period ended June 30, 1996.

This report is intended for the information of the State's Board of Directors, management, and the Department of Health and Hospitals and Legislative Archive of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



New Orleans, Louisiana
May 13, 1993



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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS

To the Board of Directors of
Lower Ninth Ward Coalition / Medical Center of Louisiana -
Allison F. Chapel / Louisiana School Board Health Center

We have audited the financial statements of Lower Ninth Ward Coalition / Medical Center of Louisiana - Allison F. Chapel / Louisiana School Board Health Center (the Center) (a nonprofit organization) as of and for the year period ended June 30, 1995, and have issued our report thereon dated May 13, 1997. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

This report is intended for the information of the Center's Board of Directors, management, and the Office of Health and Hospitals and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

New Orleans, Louisiana
May 13, 1997

LOUISIANA STATE BOARD OF COMPTROLLER GENERAL, STATE OF LOUISIANA
ATTENTION: CREATIVE SERVICES DIVISION, BUREAU OF CONTRACTS

STATE BOARD OF HEALTH AWARDS
FOR THE GRANT IS AIDE FUND (PAGE 00, 000)

<u>Original Grant Pass Through Grant</u>	<u>Federal CFDA Number</u>	<u>Expenditure</u>
Dept of Health & Hospitals Maternal & Child Health Black Grant	00.004	\$18,471
Total		<u>\$18,471</u>

LOWER NINTH WARD COALITION / MEDICAL CENTER OF LOUISIANA -
ALLISON L. CHAPPEL LAWLESS SCHOOL BASED HEALTH CENTER

NOTES TO SCHEDULE OF FEDERAL AWARDS
FOR THE GRANT PERIOD ENDED JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

General- Lower Ninth Ward Coalition / Medical Center of Louisiana - Allison L. Chappeal Lawless School Based Health Center, which is located on the campus of the Lawless Junior and Senior High School in New Orleans, Louisiana. The services offered by the Center include and are not limited to sports and employment physicals, obstetrical/gynecological services, immunizations, acute care consulting, substance abuse, social psychological counseling, and dental screening. The Center also offers referrals for those conditions for which treatment services are not available on site.

The Center receives funding from the Department of Health and Hospitals Office of Public Health - Adolescent School Health Services. Other sources of revenue include contributions from private donors.

Method of Accounting- The financial statements of the Center have been prepared on the accrual basis of accounting, where revenues are recognized when earned and expenses recognized when incurred.



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

To the Board of Directors of
Lower Ninth Ward Coalition / Medical Center of Louisiana -
Allison I. Chapin Lawless School Based Health Center

We have audited the financial statements of Lower Ninth Ward Coalition / Medical Center of Louisiana - Allison I. Chapin Lawless School Based Health Center (the Center) (a nonprofit organization) as of and for the year period ended June 30, 1997, and have issued our report thereon dated May 13, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to the grant fund is the responsibility of the Center's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Center's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The study of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Center's Board of Directors, management, the Department of Health & Hospitals and the City of New Orleans. However, this report is a matter of public record, and its distribution is unlimited.

New Orleans, Louisiana

May 13, 1997



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

To the Board of Directors of
Lower Ninth Ward Cashiers/Medical Center of Louisiana -
Allison L. Chapel Lawless School Based Health Center

We have audited the financial statements of Lower Ninth Ward Cashiers/Medical Center of Louisiana - Allison L. Chapel Lawless School Based Health Center (the Center) (a nonprofit organization) as of and for the year period ended June 30, 1996, and have issued our report thereon dated May 13, 1997.

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

The management of Lower Ninth Ward Cashiers/Medical Center of Louisiana - Allison L. Chapel Lawless School Based Health Center is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the reported benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Center for the year period ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Center's Board of Directors, management, and the Office of Health and Hospitals and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



Susan S. Gagliardi

May 19, 1993



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS

To the Board of Directors of
Lower Ninth Ward Coalition / Medical Center of Louisiana -
Allison L. Chapelaw Lawless School Based Health Center

We have audited the financial statements of Lower Ninth Ward Coalition / Medical Center of Louisiana - Allison L. Chapelaw Lawless School Based Health Center (the Center) (a nonprofit organization) as of and for the grant period ended June 30, 1996, and have issued our report thereon dated May 13, 1997.

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

In planning and performing our audits for the grant period ended June 30, 1996, we considered the internal control structure of the Center in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of the Center and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated May 13, 1997.

The management of the Center is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting Controls:

- Cash Receipts and Cash Receipts
- Paychecks and Cash Disbursements
- General Ledger and Financial Reporting
- Grant Accounting

Controls used in administering compliance with Laws and Regulations:

General Requirements:

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

Specific Requirements:

- Types of Services
- Eligibility
- Advances and reimbursements
- Amounts claimed or used for matching as determined by the OMB Circulars A-21 and other applicable cost principles or regulations that are applicable to each of its major programs
- Reporting

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the grant period ended June 30, 1995, the Center had one major program and expended 100 percent of its total federal awards under its major programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Center's ability to administer federal award programs in accordance with applicable laws and regulations.