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LEGISLATIVE BUREAU
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**Fourth Episcopal District Louisiana Corporation
Shreveport, Louisiana**

**Reporting Package for Certain Corporations
with State of Louisiana**

For the Period: July 1, 1986 to September 30, 1987

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or receiver, city and other appropriate public officials. This report is available for public inspection at the main floor office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-25-88

Fourth Episcopal District Louisiana Corporation
Shreveport, Louisiana

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Funding Source	Contract Name	Contract Amount	Contract Period
Governor's Office of Urban Affairs and Development	Computer Based Tutoring	\$ 28,080	07-01-98 to 08-30-97
Governor's Office of Urban Affairs and Development	Family Matters Social Services	\$ 25,080	07-01-98 to 08-30-97
Governor's Office of Urban Affairs and Development and Louisiana Department of Education	Church Based Tutorial	\$ 48,080	05-02-97 to 05-30-97
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COOK & MOSEBART

Certified Public Accountants

MEMBERS OF THE STATE BOARD OF ACCOUNTANCY OF LOUISIANA AND LICENSED UNDER THE STATE BOARD OF ACCOUNTANCY, MISSISSIPPI, ALABAMA

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MEMBERS OF THE STATE BOARD OF ACCOUNTANCY OF MISSISSIPPI AND LICENSED UNDER THE STATE BOARD OF ACCOUNTANCY, ALABAMA

Independent Accountants' Compilation Report

September 28, 1988

Fourth Episcopal District Louisiana Corporation
Shreveport, Louisiana

We have compiled the accompanying statement of cash receipts and disbursements for the contracts, as listed in the table of contents, of the Fourth Episcopal District Louisiana Corporation for the period July 1, 1988 to September 30, 1988, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited the accompanying statement of cash receipts and disbursements and, accordingly, do not express an opinion or any other form of assurance on it.

Cook & Moschert
Certified Public Accountants
September 28, 1988

Fourth Episcopal District, Louisiana Corporation
Brennport, Louisiana
Statement of Cash Receipts and Disbursements
For the Period July 31, 1985 to September 30, 1987

	<u>Computer Donat Totals</u>	<u>Family Worship Social Services</u>	<u>Church Based Totals</u>
Cash Receipts:			
Contract revenue	\$ 28,200	\$ 26,800	\$ 49,000
Other income	<u> </u>	<u> </u>	<u> 378</u>
	<u>28,200</u>	<u>26,800</u>	<u>49,378</u>
Cash Disbursements:			
Salaries	-	2,080	-
Professional services	-	-	28,757
Supplies	-	2,812	366
Printing	37	1,129	-
Postage	-	82	-
Counselors / Consultants	-	18,750	-
Rent, utilities and telephone	-	1,542	408
Built and accounting	562	682	-
Equipment	19,811	-	-
Consumable goods	-	-	5,585
Contracted services	-	-	3,850
Administrative allowance	-	-	3,250
Miscellaneous	-	54	287
Returns to funding source	<u> </u>	<u> </u>	<u> 808</u>
	<u>20,373</u>	<u>20,802</u>	<u>48,283</u>
Beginning cash	<u> </u>	<u> </u>	<u> </u>
Ending cash	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>

COOK & HORNBAUGH

Certified Public Accountants

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MEMBER: NATIONAL ASSOCIATION OF STATE SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER: STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

BANKS IN A FIDELITY
TRUST IN BANKS, TRUST
IN BANKS, TRUST IN BANKS
TRUST IN BANKS, TRUSTMEMBER
JANUARY 1980
FEDERAL RESERVE BANK OF NEW ORLEANS
FEDERAL RESERVE BANK OF NEW ORLEANS
FEDERAL RESERVE BANK OF NEW ORLEANS**Independent Accountants' Report on
Applying Agreed-Upon Procedures****Fourth Episcopal District Louisiana Corporation
Shreveport, Louisiana**

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Fourth Episcopal District Louisiana Corporation, the Legislative Auditor, State of Louisiana, and applicable state grant agencies solely to assist the users in evaluating management's assertions about Fourth Episcopal District Louisiana Corporation's compliance with certain laws and regulations during the period July 1, 1998 to September 30, 1999 included in the accompanying Louisiana Allocation Certificates. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

- Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Funding Source	Contract Name	Contract Amount	Contract Period
Governor's Office of Urban Affairs and Development	Computer Based Tutoring	\$ 20,000	87-88-89 to 89-90-91
Governor's Office of Urban Affairs and Development	Family Matters Social Services	\$ 25,000	87-88-89 to 89-90-91
Governor's Office of Urban Affairs and Development and Louisiana Department of Education	Church Based Tutorial	\$ 40,000	88-89-90 to 89-90-91

2. For each Federal, state, and local award, we randomly selected 5 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

3. For the items selected in procedure 2, we traced the disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the disbursements were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the disbursements received approval from proper authorities.

Inspection of documentation supporting each of the selected disbursements indicated approvals from the proper authorities and process.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. The disbursements did comply with the grant-contract agreement.

Eligibility:

We reviewed the previously listed disbursements for eligibility requirements. The disbursements did comply with the grant-contract agreement.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. The disbursements did comply with the grant-contract agreement in relation to reporting requirements.

6. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

The amounts reported on the close-out reports agreed to the entity's financial records for the three grant-contracts included in the report.

Meetings

7. We examined evidence indicating that agendas for meetings recorded in the minute book were partial as an open meeting as required by LA-PS 42:1 through 42:12 (the open meetings law).

Fourth Episcopal District Louisiana Corporation did comply with LA-PS 42:1 through 42:12 (the open meetings law).

Comprehensive Budget

8. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantee agency was provided with a comprehensive budget of these grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Fourth Episcopal District Louisiana Corporation provided comprehensive budgets to the applicable state grantee agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

9. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

There were no prior suggestions, recommendations, and/or comments.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Fourth Episcopal District Louisiana Corporation, the Legislative Auditor (State of Louisiana), and the applicable state grantee agency/agencies and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Cook & Monahan

Certified Public Accountants

September 28, 2008

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)
September 30, 1998 (Date Transmitted)

Cook & Boothart

Certified Public Accountants

P.O. Box 28798

Baton Rouge, LA 70802-0298

(Auditors)

In connection with your completion of our financial statements as of September 30, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 9-28-98 (date of completion/representation).

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes No

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

Secretary _____ Date

Treasurer _____ Date

William L. King, Jr. Board Chairman 9/28/98

President _____ Date

Fourth Episcopal District, Louisiana Corporation
Shreveport, Louisiana
Summary Schedule of Audit Findings
For Louisiana Legislative Auditor
For the Period July 1, 1986 to September 30, 1987

Failure to file Audit Report

Fourth Episcopal District Louisiana Corporation did not comply with IRS 24513 concerning submission of the reporting package required within six months of the close of the program included in the reporting package.

Management's Proposed Corrective Action Plan

The management of Fourth District Louisiana District Corporation is now aware of the audit requirements as stated in IRS 24513 and will comply when applicable in the future. Management was unaware of the requirement and was originally told by the funding sources that no audit would be required.

Note:

There were no prior audits issued in accordance with IRS 24513 and there are presently no requirements for a current audit in accordance with IRS 24513.