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SOUTHEAST SPOUSE ABUSE PROGRAM  
FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other 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 — 6-17-1997

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**SOUTHEAST SPOUSE ABUSE PROGRAM**

**FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 1997**

**C O N T E N T S**

	Page
<i>Independent Auditor's Report</i> .....	3
<i>Independent Auditor's Report on Schedule of Federal Awards</i> .....	4
<i>Statement of Financial Position</i> .....	5
<i>Statement of Activities</i> .....	6
<i>Statement of Functional Expenses</i> .....	8
<i>Statement of Cash Flows</i> .....	10
<i>Notes to the Financial Statements</i> .....	11
<i>Schedule of Federal Financial Awards</i> .....	14
<i>Independent Auditor's Report on Internal Control Structure in Accordance with Government Auditing Standards</i> .....	16
<i>Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</i> .....	35

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
Advanced Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Reed, CPA  
Margaret M. King, CPA  
Paul H. Lewis, CPA  
Charles P. Roberts, CPA  
James D. Robinson, CPA

189 West Jefferson Park  
Park Plaza, Suite 7  
Hammond, LA 70401  
VOICE: (504) 943-8772  
FAX: (504) 943-8126

BRITTON-28111  
P.O. Box 111110  
Baton Rouge, LA 70811  
Voice: (504) 281-1111  
Fax: (504) 281-1111

MEMBER OF  
American Institute of CPAs  
Society of Louisiana CPAs

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
of The Southeast Spouse Abuse Program  
Post Office Box 1946  
Hammond, Louisiana 70401

We have audited the accompanying statement of financial position of the Southeast Spouse Abuse Program (a nonprofit organization) as of June 30, 1997, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Program'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 and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 respects, the financial position of the Southeast Spouse Abuse Program as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

  
Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

August 15, 1997

**BRUCE HARRILL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

Bruce C. Harrill, CPA

Warren A. Reed, CPA  
Michael P. Long, CPA  
Dale H. Jones, CPA  
Charles F. Brown, CPA  
James D. Kallahan, CPA

300 West Minnesota Park  
Park Place Suite 7  
Hammond, LA 70403  
WORCE (504) 842-6822  
FAX (504) 843-3186

6150 WOODS DRIVE  
P.O. Box 42 - 70111 05, 54  
Baton Rouge, LA 70804  
WORCE (504) 225-5477  
FAX (504) 228-1441

MEMBER OF  
American Institute of CPAs  
Statewide Institute of CPAs

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
Post Office Box 1944  
Hammond, Louisiana 70401

We have audited the financial statements of the Southeast Spouse Abuse Program (a nonprofit organization), as of and for the year ended June 30, 1997, and have issued our report thereon dated August 15, 1997. These financial statements are the responsibility of the Southeast Spouse Abuse Program'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 and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe 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 Southeast Spouse Abuse Program 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 aspects in relation to the basic financial statements taken as a whole.

This report is intended for the information of management, the Louisiana Legislative Auditor and the Federal Criminal Agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southeast Spouse Abuse Program, is a matter of public record.



Bruce Harrill and Company, CPAs  
A Professional Accounting Corporation

August 13, 1997

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF FINANCIAL POSITION**  
 June 30, 1995

**ASSETS**

**Current Assets:**

Cash	\$	25,788
Receivable - LA State		21,129
Receivable - Crime Victim Assistance		9,180
Receivable - LA Marriage License		5,080
Receivable - Family Violence Prevention		9,674
Receivable - Emergency Shelter Grant Program		5,618
Prepaid Expenses		5,389
Total Current Assets		100,858

**Fixed Assets:**

Furniture & Fixtures		15,511
Equipment		14,464
Library		5,508
Less: Accumulated Depreciation		(17,174)
Total Fixed Assets		18,309
Total Assets	\$	119,167

**LIABILITIES**

**Current Liabilities:**

Accrued Liabilities	\$	7,276
Total Liabilities		7,276

**NET ASSETS**

Unrestricted		77,862
Temporarily Restricted		24,838
Total Net Assets		102,700
Total Liabilities & Net Assets	\$	119,167

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 1997

	Unrestricted	Temporarily Restricted	Totals
<b>PUBLIC SUPPORT &amp; REVENUE</b>			
State Contract Funds	\$ -	\$ 98,812	\$ 98,812
United Way Pledge	-	25,005	25,005
Individual Contributions	338	-	338
Clubs & Organizations	1,474	-	1,474
Interest Income	358	-	358
SLU Project Funds	15,663	-	15,663
Family Violence Prevention Fund	-	31,476	31,476
Parish Government	2,808	-	2,808
Englewood United Way	-	4,258	4,258
Crisis Victim Assistance	-	25,867	25,867
LA Marriage License Fund	-	21,557	21,557
BOA/TA Fund	-	16,358	16,358
Emergency Shelter Grant Program	11,328	-	11,328
Net Assets Released from Restrictions	-	-	-
Satisfaction of Program Restrictions	<u>118,538</u>	<u>(118,538)</u>	<u>-</u>
<b>Total Support &amp; Revenue</b>	<u>158,884</u>	<u>1,787</u>	<u>160,671</u>
<b>EXPENSES:</b>			
<b>Payroll -</b>			
Salaries & Wages	156,095	-	156,095
Payroll Taxes	11,943	-	11,943
<b>Total Payroll Expense</b>	<u>168,038</u>	<u>-</u>	<u>168,038</u>
Apartment Rent	6,883	-	6,883
Bank Charges	257	-	257
Client Emergency Expense	5,483	-	5,483
Contract Services	16,732	-	16,732
Dues & Subscriptions	789	-	789
Employee Travel	2,549	-	2,549
Equipment Acquisition	675	-	675
Equipment Maintenance	1,587	-	1,587
Equipment Rentals	71	-	71
Insurance	18,395	-	18,395
Postage	397	-	397
Printing & Copying	986	-	986
Supplies	3,085	-	3,085

(Continued)

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF ACTIVITIES**  
 (Continued)  
 June 30, 1997

EXPENSES: (Continued)	Unrestricted	Temporarily Restricted	Total
Telephone	5,669	-	5,669
Telephone-Long Distance	2,656	-	2,656
Telephone-Answer Service	677	-	677
Traveling	3,499	-	3,499
Utilities	1,049	-	1,049
Miscellaneous Expense	608	-	608
Program Travel	2,799	-	2,799
Depreciation	2,588	-	2,588
Total Expenses	<u>24,295</u>	<u>-</u>	<u>24,295</u>
Change in Net Assets	7,582	5,787	13,369
Net Assets at Beginning of Year	64,580	18,148	82,728
Net Assets at End of Year	<u>\$ 72,162</u>	<u>\$ 24,000</u>	<u>\$ 96,162</u>

(Continued)

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**June 30, 1997**

EXPENSES	Supporting Services		Program Services		
	Management and General	Fund Earning	Louisiana State Contract	Tangipahoa United Way	Property Acquisition
Payroll -					
Salaries & Wages	\$ -	\$ -	\$ 80,340	\$ 10,908	\$ -
Payroll Taxes	-	-	9,838	157	-
Total Payroll Expense	-	-	90,178	10,965	-
Apartment Rent	-	-	-	-	-
Bank Charges	357	-	-	-	-
Client Emergency Expense	3,489	-	-	666	-
Contract Services	4,657	-	2,828	5,393	-
Dues & Subscriptions	-	-	124	615	-
Employee Travel	173	-	1,380	244	-
Equipment Acquisition	31	-	65	577	-
Equipment Maintenance	8	-	-	49	-
Equipment Rentals	48	-	-	36	-
Insurance	1,841	-	3,129	2,470	-
Postage	-	-	122	175	-
Printing & Copying	18	-	-	650	-
Supplies	128	-	3,788	54	-
Telephone	-	-	-	369	-
Telephone-Long Distance	-	-	-	374	-
Telephone-Answer Service	-	-	115	512	-
Training	238	-	817	74	-
Utilities	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Program Travel	1,128	-	-	91	-
Depreciation	7,288	-	-	-	-
Total Expenses	\$ 22,662	\$ -	\$ 98,812	\$ 22,062	\$ -

The accompanying notes are an integral part of these statements.



Program Services

Deborah United Way	Crime Victims Assistance	Louisiana Marriage Liaison	EMDA	Family Violence Prevention	Emergency Shelter Grant Program	Totals
\$ -	\$ 10,353	\$ 18,781	\$ 14,117	\$ 13,373	\$ -	\$ 56,624
-	1,903	1,431	-	1,404	-	5,748
-	21,175	20,130	14,117	14,761	-	70,293
-	-	-	-	-	6,880	6,880
-	-	-	-	-	-	257
85	-	-	-	1,200	-	5,400
2,281	672	-	-	834	-	16,752
-	-	-	-	-	-	700
160	483	-	-	-	-	2,540
-	-	-	-	-	-	673
-	-	-	-	1,458	-	1,207
-	-	-	-	-	-	72
-	821	1,654	-	858	-	10,205
-	-	-	-	-	-	293
-	312	-	-	-	-	588
9	713	498	-	-	-	2,986
-	1,003	-	-	4,200	-	5,608
-	854	308	-	1,408	-	2,574
-	28	-	-	-	-	672
-	-	630	-	2,212	-	3,498
-	-	-	-	-	1,148	1,148
688	-	-	-	-	-	608
-	-	622	-	978	-	2,208
-	-	-	-	-	-	7,888
\$ 3,083	\$ 25,862	\$ 22,337	\$ 14,117	\$ 21,813	\$ 7,928	\$ 147,902

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF CASH FLOWS**  
 June 30, 1997

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$	10,769
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation		7,788
Change in Accounts Receivable		(37,654)
Change in Prepaid Expenses		407
Change in Accounts Payable and Accrued Expenses		(2,896)
Net Cash Provided from Operating Activities		<u>1,814</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Equipment		(2,612)
Total Cash Flows from Investing Activities		<u>(2,612)</u>
Net Increase (Decrease) in Cash		(7,839)

**CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR**

		<u>26,516</u>
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**CASH AND CASH EQUIVALENTS AT END OF YEAR**

	\$	<u>18,677</u>
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The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 1997**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of the Organization.**

Seahurst Spouse Abuse Program is a nonprofit corporation organized for the purpose of providing the following:

- A. Emotional and psychological support to victims of family violence through the provision of crisis intervention and support counseling, advocacy, and referrals for other forms of necessary assistance.
- B. Information on the alternatives available to abused spouses, including information on shelter, public benefits, legal and criminal justice systems.
- C. Assistance to victims of family violence in establishing their free from violence through help in seeking for employment, housing and child care.
- D. Education to the people of Tangipahoa, St. Helens, Livingston, and Washington Parishes about the causes, symptoms, and problems involved in family violence. This includes the teaching of law enforcement, health care, social service, and legal personnel who assist the lives of abused spouses.

**Basis of Accounting**

The financial statements of the Seahurst Spouse Abuse Program have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

**Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the donor's and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are included in unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**Promises to Give**

Unconditional promises to give, if applicable, less an allowance for uncollectible amounts, are recognized as revenue in the period received and as assets, decrease of liabilities, or expenses depending on the form of the benefit received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(CONTINUED)**

June 30, 1997

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Southeast Spouse Abuse Program considers all unrestricted liquid investments with an initial maturity of three months or less to be cash equivalents.

**Fixed Assets, Depreciation**

Fixed assets used by the Southeast Spouse Abuse Program are stated at cost. Depreciation is provided on the straight-line method over the useful life of the assets.

**Donated Services**

A significant portion of the Southeast Spouse Abuse Program's functions are conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition under SFAS No. 116.

**NOTE B - RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets are available for the following purposes or periods:

Grantor restrictions on use of funding	\$	9,000
Support of voluntary health and welfare activities of the Southeast Spouse Abuse		<u>15,000</u>
	\$	<u>24,000</u>

**NOTE C - FIXED ASSETS**

Fixed assets at June 30, 1997, are summarized as follows by major classification:

Furniture and Fixtures	\$	13,312
Equipment		54,000
Library		<u>1,528</u>
Subtotal		68,840
Less: Accumulated Depreciation		<u>(41,324)</u>
Fixed Assets, Net	\$	<u>27,516</u>

## **SOUTHEAST SPOUSE ABUSE PROGRAM**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 1997**

The Southeast Spouse Abuse Program capitalizes the cost of Henry books and multiple volume sets of books. Southeast Spouse Abuse Program estimates the salvage value of its Henry at the original cost and has not recorded depreciation expense on the library.

#### **NOTE D - ACCRUED VACATION**

Vacation days are earned at the rate of one-half day per semi-monthly pay period that an employee satisfactorily completes work. No more than ten vacation days may be carried over from one calendar year to another. Compensation for days remaining will be paid upon termination of employment at the end of each pay period as if that employee had worked during the period. No other employee liability will be recognized in connection with length of employment.

#### **NOTE E - INCOME TAXES**

The Southeast Spouse Abuse Program has an exemption from federal income taxes under Section 501 C (3) of the Internal Revenue Service Code and from Louisiana income taxes. The organization has been classified as an organization that is not a private foundation under Section 149 (a) (2) of the Internal Revenue Code and qualifies for the 30% charitable contribution deduction for individual donors.

#### **NOTE F - ALLOCATION OF EXPENSES**

In some cases, common expenses are incurred which support the work performed under more than one grant or contract. Such expenses are allocated as agreed by the funding organizations or, in the absence of an agreement, on the basis which appears most reasonable to the Southeast Spouse Abuse Program.

**SOUTHEAST SPOUSE ABUSE PROGRAM  
 SCHEDULE OF FEDERAL FINANCIAL AWARDS  
 For the Year Ended June 30, 1997**

<b>FEDERAL GRANTOR/PASS-THROUGH          GRANTOR PROGRAM TITLE</b>	<b>Federal          CFDA          Number</b>	<b>Program-          or          Annual          Amount</b>
<b>Department of Justice</b>		
Counselor/Advocates Position	16.575	\$ 18,000
Total Department of Justice		
<b>Department of Health and Human Services</b>		
Family Violence Prevention and Human Services Act	93.87	\$ 32,000
Total Family Violence Prevention and Human Services		
<b>Department of Health and Human Services          State Office of Community Services</b>		
Emergency Shelter Grants Program	14.271	\$ 20,000
Total Emergency Shelter Grant		
<b>Total Federal Financial Awards</b>		

The accompanying notes are an integral part of these statements.

**BRUCE HARELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Corporation

Bruce C. Harell, CPA

Wanda A. West, CPA  
Michael H. Bates, CPA  
Lyle H. Jones, CPA  
Charles P. Roberts, CPA  
James D. Satchler, CPA

189 West Mississippi Park  
Park Place Suite 7  
Hammond, LA 70403  
MOBILE (504) 882-6072  
FAX: (504) 345-3158

NON PROFIT ORGANIZATION  
P.O. Box 49 • 189 Park to  
Hammond, LA 70404  
MOBILE (504) 882-6072  
FAX: (504) 345-3158

MEMBERS  
American Institute of CPAs  
Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE IN  
ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
Post Office Box 1548  
Hammond, Louisiana 70401

We have audited the financial statements of the Southeast Spouse Abuse Program (a nonprofit organization), as of and for the year ended June 30, 1997, and have issued our report thereon dated August 13, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Southeast Spouse Abuse Program is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. 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 for the financial statements of Southeast Spouse Abuse Program for the year ended June 30, 1997, 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.

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

To the Board of Directors  
of the Southeast Spouse Abuse Program  
Page 7

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. 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.

Due to lack of personnel, the Southeast Spouse Abuse Program is not able to have proper segregation of duties.

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. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the use of management, the Louisiana Legislative Affairs, and the Federal Capital and Agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southeast Spouse Abuse Program, is a matter of public record.



Bruce Harrell & Company  
Certified Public Accountants

August 13, 1997



**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Organization

Bruce C. Harrell, CPA

Wanda A. Wood, CPA  
Michael P. Flury, CPA  
Robert E. Jones, CPA  
Charles P. Hubert, CPA  
Allen D. Babbitt, CPA

188 West Minnesota Park  
Park Place Office 7  
Hammond, LA 70403  
VOICE: (504) 942-6777  
FAX: (504) 345-1138

MEMPHIS OFFICE  
P.O. Box 411 - 200 North In  
Hammond, LA 70404  
VOICE: (504) 225-1144  
FAX: (504) 225-1144

MEMBERS  
American Institute of CPAs  
Society of Louisiana CPAs

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

To the Board of Directors  
of the Southeast Spouse Abuse Program  
Post Office Box 1948  
Hammond, Louisiana 70401

We have audited the financial statements of the Southeast Spouse Abuse Program (a nonprofit organization), as of and for the year ended June 30, 1997, and have issued our report thereon dated August 15, 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. Those 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 Southeast Spouse Abuse Program is the responsibility of the Southeast Spouse Abuse Program's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Southeast Spouse Abuse Program'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 results 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 management, the Louisiana Legislative Auditor, and the Federal Circuit Court Agencies. However, this report is a matter of public record, and its distribution is not limited.



Bruce Harrell & Company  
Certified Public Accountants

August 15, 1997