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BY LARRY TWILIG SENIOR, BRASS STIMM FOOD PROGRAM
1986 AND 1987 SUMMER FOOD SERVICE PROGRAM FOR CHILDREN
FOCUSING ON COMPLIANCE WITH FEDERAL REGULATIONS
AND PROGRAM GUIDELINES
FOR THE PERIODS JUNE 15, 1986 TO JULY 24, 1986
AND JUNE 8, 1987 TO JULY 25, 1987

OBJECTIVES - Continued

2. To determine that the sponsor complies with procurement provisions of the program regulations.
3. To determine that procedures provide effective controls over cash received.
4. To determine that meals reported by the sponsor as served to children are supported by site reports from all properly approved and operating food service sites, signed by the site supervisor.
5. To determine that documentation was adequate to support all food costs reported on the claims for reimbursement.
6. To determine that labor costs were adequately documented.
7. To determine that administrative costs were incurred solely for program administration and were eligible for reimbursement.
8. To express an opinion as to whether the sponsor's statement of claim presents fairly the reimbursement claimed for the Summer Food Service Program in conformity with prescribed accounting procedures and program guidelines.

INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

The objective of internal accounting and administrative controls is to provide reasonable, but not absolute, assurance as to (1) accuracy of records for preparation of financial reports, and (2) compliance with regulations and guidelines.

In our opinion, the internal accounting and administrative control procedures are in general agreement with procedures prescribed in Federal Regulations and the Department of Agriculture guidelines.

John S. Bowling & Company

Opinions, Louisiana
October 23, 1987

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**ST. LANDRY PARISH SCHOOL BOARD SUMMER FEED PROGRAM
1994 AND 1997 SUMMER FOOD SERVICE PROGRAM FOR CHILDREN
SYSTEMS OF COMPLIANCE WITH FEDERAL REGULATIONS
AND PROGRAM CANCELING
FOR THE PERIODS JUNE 30, 1994 TO JULY 31, 1994
AND JUNE 1, 1997 TO JULY 31, 1997**

ISSUES

The St. Landry Parish School Board Summer Food Program was approved by the State of Louisiana to sponsor the Summer Food Service Program for Children by the agreements dated March 28, 1994 and March 27, 1997. The purpose of the program was to provide nutritional help to children who would otherwise be deprived of the food assistance they would normally receive at other times of the year under the National School Lunch and Breakfast Programs. Food was served to children at sites organized and operated by the St. Landry Parish School Board Summer Food Program in areas in which poor economic conditions existed.

SCOPE

Our audits were made in accordance with the Government Auditing Standards issued by the Comptroller General of the United States, and the SSRS Audit Guide for the Summer Food Service Program and accordingly included tests of the accounting and program records and such other auditing procedures as we considered necessary in the circumstances.

The scope of our audits were limited to the financial and compliance element of the Comptroller General's standards and did not include the elements of economy and efficiency in the circumstances.

As part of our audits, we performed tests in accordance with the compliance testing procedures as set forth in the U.S. Department of Agriculture Audit Guide number 2077-04.

EXIT CONFERENCE

An exit conference was held at the St. Landry Parish School Board on December 3, 1997. Attending were:

For the sponsor: Pat Schmittzberg, Accountant
For the CPA: Karen Cain, Shareholder, John S. Dowling & Company

AUDIT OBJECTIVES

The following were the principal objectives of our audits:

1. To evaluate internal controls to assure integrity of accounting records and compliance with program regulations.

ST. LAMBEY PARISH SCHOOL BOARD SUMMER FOOD PROGRAM
1956 AND 1957 SUMMER FOOD SERVICE PROGRAM FOR CHILDREN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIODS JUNE 10, 1956 TO JULY 28, 1956
AND JUNE 2, 1957 TO JULY 25, 1957

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF ENTITY

The St. Lamby Parish School Board Summer Food Program is administered by the St. Lamby Parish School Board through its Lunch Department. The St. Lamby Parish School Board Summer Food Program is approved annually by the State of Louisiana to sponsor the Summer Food Service Program for Children.

B. BASIS OF ACCOUNTING

The modified accrual basis of accounting is used by the Summer Food Program. Under this basis of accounting, revenues are recorded when available and measurable. Expenditures are recognized when a liability has been incurred.

C. BASIS OF PRESENTATION

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units and in the format set forth in the U.S. Department of Agriculture Audit Guide number 7007.58.

ST. LANDRY PARISH SCHOOL BOARD SUMMER FEEDER FOOD PROGRAM
1996 AND 1997 SUMMER FEED SERVICE PROGRAM FOR CHILDREN
FORMERLY OF STATE DISABILITY OFFICE

The state agency issued no disallowance notices to the sponsor, the St. Landry Parish School Board Summer Feeder Food Program during the 1996 or 1997 program years.

ST. LARRY PARISH SCHOOL BOARD SCHOOL FOOD PROGRAM
 1976 AND 1977 SCHOOL FOOD SERVICE PROGRAM FOR DELIVERED
 SCHEDULE OF CALCULATION OF MAXIMUM ALLOWABLE ADMINISTRATIVE COSTS
 FOR THE PERIODS FROM 12, 1976 TO JULY 26, 1977
 AND FROM 9, 1977 TO JULY 26, 1977

CALCULATION OF MAXIMUM ALLOWABLE ADMINISTRATIVE COSTS

	1976			
	REAL TIME	REALS SERVED	ADMINISTRATIVE RATE PER REAL	COMPUTED ADMINISTRATIVE COST
Lunch		71,818	.295	\$26,322
Maximum allowable administrative costs				26,322
Administrative costs claimed by sponsor				18,322
Excess administrative costs over maximum allowable				<u>-8</u>
	1977			
	REAL TIME	REALS SERVED	ADMINISTRATIVE RATE PER REAL	COMPUTED ADMINISTRATIVE COST
Breakfast		3,337	.115	\$383
Lunch		79,084	.2125	15,938
Maximum allowable administrative costs				16,321
Administrative costs claimed by sponsor				18,321
Excess maximum allowable cost administrative costs				<u>50</u>

The accompanying notes are an integral part of these statements.

ST. LOUIS PUBLIC SCHOOL BOARD FUNDING FROM PROCEEDS
 1984 AND 1987 UNDER HOME SERVICE PROGRAM FOR CHILDRAN
 SCHEDULE OF BUDGETED ADMINISTRATIVE EXPENSES
 AND ACTUAL ADMINISTRATIVE EXPENSES

	1984		OVER (UNDER) BUDGET
	BUDGETED	ACTUAL	
Administrative salaries	58,800	58,765	354
Audit fees	4,500	4,500	
Office supplies	1,000	1,000	
Transportation - administrative and mentors	800	400	(400)
Mentors's compensation	180	18	(162)
Total administrative expenses	65,280	64,863	417
	1987		OVER (UNDER) BUDGET
	BUDGETED	ACTUAL	
Administrative salaries	\$11,766	\$10,917	849
Audit Fees	4,500	4,500	
Office supplies	1,139	781	358
Transportation - administrative and mentors	800	400	400
Mentors's compensation	180	30	(150)
Total administrative expenses	19,385	16,628	2,757

The accompanying notes are an integral part of these statements.

ST. LAMERY PARISH SCHOOL BOARD FUNDING FROM PROGRAM
 1978 AND 1991 UNDER FOOD SERVICE PROGRAM FOR CHALLENGE
 STATEMENT OF CLAIM FOR REIMBURSEMENT
 FOR THE PERIODS FROM 10, 1978 TO JULY 26, 1990
 AND FROM 9, 1991, TO JULY 26, 1991

	1978	1991
PROGRAM COSTS		
Cost of meal service (page 1)	\$187,455	\$158,897
Administration costs (page 4)	38,223	38,223
Total program costs	225,678	197,120
PROGRAM REVENUES RECEIVED		
Advance payment	78,919	51,413
Claim for reimbursement - June	843	36,919
Claim for reimbursement - July	78,576	81,466
Year-end adjustment	11,758	3,895
Total revenues requests received	169,196	173,693
PROGRAM EXPENSES DUE FROM THE STATE		
DEPARTMENT OF EDUCATION	-----0-	-----0-

The accompanying notes are an integral part of these statements.

John S. Dowling, CPA
 Paul Lavelle, Jr., CPA
 George F. Kelly, CPA
 Dwight Latham, CPA
 Charles E. Forester, CPA
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INDEPENDENT AUDITOR'S REPORT

St. Landry Parish School Board
 Summer Food Program
 P.O. Box 310
 Opelousas, Louisiana 70561-0310

We have audited the Statement of Claims for Reimbursement and the accompanying schedules of the agreements awarded to the St. Landry Parish School Board Summer Food Program, a sponsor under the 1984 and the 1987 Summer Food Service Program for Children, for the periods June 10, 1986 to July 24, 1986 and June 7, 1987 to July 15, 1987. This statement and the schedules are the responsibility of the School Board Summer Food Program's management. Our responsibility is to express an opinion on this statement and the schedules 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 U.S. Department of Agriculture Audit Guide, number 7007-EM dated February, 1981. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement and schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement and the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The scope of our audits was limited to the financial and compliance element of Government Auditing Standards and did not include the elements of economy and efficiency or program results.

In our opinion, the accompanying Statement of Claims for Reimbursement and schedules, prepared fairly, in all material respects, the amount of reimbursement that the sponsor is entitled to for the periods referred to in the first paragraph above.

We have also reviewed the sponsor's compliance with regulations as they apply to these programs. Specific comments are presented on pages 5 and 6 of this report.

This report is intended for use in connection with the programs to which it refers and should not be used for any other purpose.

John S. Dowling & Company

Opelousas, Louisiana
 October 25, 1987

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LT. LARRY PAUL RENO, BOARD SUPERVISOR PROGRAM
1994 AND 1995 SCHOOL FOOD SERVICE
PROGRAM FOR CHILDREN
FOR THE PERIOD FROM 10, 1998 TO JUNE 28, 1999
AND JUNE 9, 1999 TO JULY 15, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewing, 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 July 4, 1999

NOV 10 2000

LEGISLATIVE AUDITOR