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ST. LOUIS COMMUNITY SERVICES, INC.  
OFFICERS - LOUISIANA  
FINANCIAL STATEMENT  
FOR THE YEARS ENDED JUNE 30, 1949 AND 1950

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the State Recept Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: OCT 2 - 1950

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
St. Landry Community Services, Inc.  
Opelousas, Louisiana

We have audited the accompanying statements of financial position of St. Landry Community Services, Inc., a nonprofit corporation, as of June 30, 1998 and 1997, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of St. Landry Community Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 audits provide 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 St. Landry Community Services, Inc., as of June 30, 1998 and 1997, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 9, 1998 on our consideration of the St. Landry Community Services, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and do not a required part of the financial statements of St. Landry Community Services, Inc. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

*John S. Dawling & Company*  
Opelousas, Louisiana  
September 9, 1998

ST. LOUIS COMMUNITY SERVICES, INC.  
OPTIONAL FORM NO. 10  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 1978 AND 1977

|   | <u>1978</u>   | <u>1977</u>   |
|---|---------------|---------------|
| <b>ASSETS</b>                                     |               |               |
| Cash in noninterest-bearing accounts              | \$4,294       | \$23,828      |
| Cash in interest-bearing accounts                 | 9,126         | 10,808        |
| Accounts receivable                               | -             | ?             |
| Prepaid insurance                                 | -             | 3,328         |
| Office furniture and equipment, net               | 5,248         | 6,113         |
| Prepaid payroll taxes                             | ?             | -             |
| <b>Total assets</b>                               | <u>18,668</u> | <u>44,077</u> |
| <br><b>LIABILITIES AND NET ASSETS</b>             |               |               |
| <b>LIABILITIES</b>                                |               |               |
| Accounts payable                                  | \$4,371       | \$4,602       |
| Payroll taxes withheld                            | -             | 423           |
| Accrued payroll taxes                             | -             | 483           |
| <b>Total liabilities</b>                          | <u>4,371</u>  | <u>5,508</u>  |
| <br><b>NET ASSETS</b>                             |               |               |
| Unrestricted                                      | 5,094         | 35,118        |
| Temporarily restricted for Mid-South contribution | 13,574        | 5,000         |
| <b>Total net assets</b>                           | <u>18,668</u> | <u>40,118</u> |
| <b>Total liabilities and net assets</b>           | <u>18,668</u> | <u>44,077</u> |

The accompanying notes are an integral part of these financial statements.

**ST. LOUDRY COMMUNITY SERVICES, INC.**  
**GEORGEA L. BOURGAIN**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED 1987, 1986 AND 1985**

|  | <u>1987</u>    | <u>1986</u>    |
|--|----------------|----------------|
| <b>UNRESTRICTED NET ASSETS</b>                     |                |                |
| <b>REVENUES AND OTHER SUPPORT</b>                  |                |                |
| State grant  | \$178,708      | \$201,758      |
| Interest income                                    | 962            | 2,133          |
| Miscellaneous                                      | 18             | 2              |
| Total revenues and other support                   | <u>179,688</u> | <u>203,893</u> |
| <b>EXPENSES</b>                                    |                |                |
| <b>Administrative</b>                              |                |                |
| Personnel - salaries                               | 38,360         | 45,514         |
| Personnel - fringe benefits                        | 3,387          | 4,857          |
| Telephone and postage                              | 894            | 1,080          |
| Bank, utilities, and janitorial services           | 4,323          | 4,118          |
| Audit  | 3,880          | 3,880          |
| Insurance  | 2,884          | 4,423          |
| Consulting services                                |                | 4,329          |
| Office supplies                                    | 3,083          | 3,714          |
| Depreciation                                       | 3,067          | 1,950          |
| Travel   | 163            | 118            |
| Other  | <u>3</u>       | <u></u>        |
| Total administrative                               | <u>59,148</u>  | <u>73,668</u>  |
| <b>Direct Services</b>                             |                |                |
| PFCE Program (Parents, Family and Children)        |                |                |
| Education  |                |                |
| Personnel - salaries                               | 12,800         | 12,800         |
| Personnel - fringe benefits                        | 1,204          | 1,333          |
| Homeworkers' Program                               |                |                |
| Personnel - salaries                               | 68,569         | 77,434         |
| Personnel - fringe benefits                        | 12,850         | 8,433          |
| Travel   | 4,182          | 3,088          |
| Outsourced services                                | 3,080          | 16,360         |
| Referral center mini-grant                         |                | 2,080          |
| St. Landry Parish Economic Development mini-grant  |                | 10,000         |
| Opelousas Junior Police Program mini-grant         | 4,457          | 3,633          |
| Palmetto VISTA mini-grant                          | 3,380          | 3,000          |
| Christ the King Church -                           |                |                |
| Black History Museum mini-grant                    | 1,000          |                |
| Black Business Directory mini-grant                | 842            |                |
| Access to Success mini-grant                       | 3,080          |                |
| Opelousas Housing (TIC) Bay Care - The Youth       |                |                |
| Expanding Successfully Program (Y.E.S.) mini-grant | 1,800          |                |
| St. Landry Public Acoustics Corporation -          |                |                |
| Medical Enrollment Center mini-grant               | 1,800          |                |
| Washington Elementary School mini-grant            | <u>800</u>     |                |
| Total direct services                              | <u>128,117</u> | <u>133,384</u> |

ST. LOUIS COMMUNITY SERVICES, INC.  
OFFSHORE, MISSOURI  
STATEMENTS OF ACTIVITIES (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1976 AND 1977

|   | <u>1976</u>    | <u>1977</u>   |
|---|----------------|---------------|
| Memoranda Costs   | _____ 55       | _____ 55      |
| Total expenses  | 202,261        | 210,738       |
| <b><u>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</u></b>    | <b>128,824</b> | <b>15,365</b> |
| <b><u>TEMPORARILY RESTRICTED NET ASSETS</u></b>                 |                |               |
| <u>Increase (Decrease) in Temporarily Restricted Net Assets</u> | _____ -9       | _____ -10     |
| <b><u>CHANGE IN NET ASSETS</u></b>                              | <b>128,824</b> | <b>15,365</b> |
| <u>NET ASSETS, beginning of year</u>                            | <u>28,118</u>  | <u>63,683</u> |
| <u>NET ASSETS, end of year</u>                                  | <u>157,642</u> | <u>79,048</u> |

The accompanying notes are an integral part of these financial statements.

**ST. LARRY COMMUNITY SERVICES, INC.**  
**SPRINGFIELD, MISSISSIPPI**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 1998 AND 1997**

|   | <u>1998</u>      | <u>1997</u>      |
|---|------------------|------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                  |                  |
| Cash received from state grant  | \$178,700        | \$281,250        |
| Cash received from overpayments   | 74               | 3                |
| Cash paid for salaries and fringe   | (160,707)        | (149,723)        |
| Cash paid for subcontracts  | (16,198)         | (28,477)         |
| Cash paid to suppliers  | (20,978)         | 143,900          |
| Interest earned   | 262              | 2,313            |
| Net cash (used) by operating activities   | <u>121,853</u>   | <u>149,256</u>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                  |                  |
| Purchase of equipment   | (1,380)          | (18)             |
| Net cash (used) by investing activities   | <u>(1,380)</u>   | <u>(18)</u>      |
| <b>NET INCREASE/DECREASE IN CASH</b>  | <b>119,473</b>   | <b>149,038</b>   |
| CASH, beginning of year   | <u>34,325</u>    | <u>28,273</u>    |
| CASH, end of year   | <u>\$153,848</u> | <u>\$177,311</u> |
| <b>RECONCILIATION OF INCREASE/DECREASE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b> |                  |                  |
| Increase (decrease) in net assets   | \$128,024        | \$15,263         |
| adjustments to reconcile:   |                  |                  |
| Depreciation  | 2,847            | 1,793            |
| (Increase) decrease in accounts receivable  | 7                | (17)             |
| (Increase) decrease in prepaid insurance  | 3,928            | (608)            |
| (Increase) decrease in prepaid payroll taxes  | (7)              |                  |
| Increase (decrease) in accounts payable   | 1803             | (473)            |
| Increase (decrease) in payroll taxes withheld   | (1,185)          | (4)              |
| Increase (decrease) in accrued payroll taxes  | —                | (121)            |
| Net cash (used) by operating activities   | <u>121,853</u>   | <u>149,256</u>   |

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC.  
OFFICIALS' ASSISTANCE  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1988 AND 1987

**NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. NATURE OF ACTIVITIES**

St. Landry Community Services, Inc. is a nonprofit corporation currently sponsoring the Homeless' Program which began on December 1, 1982. The Program's primary purpose is to improve the quality of life for the elderly and handicapped. Specific services rendered to clients include, but are not limited to, routine house cleaning, preparing meals, visiting events, etc. St. Landry Community Services, Inc. also sponsors after school church-based tutorial programs and supports wheelchair eligible community programs. Support for St. Landry Community Services, Inc. comes primarily from the Governor's Office of Urban Affairs and Development of the State of Louisiana.

**B. BASIS OF ACCOUNTING**

The financial statements of St. Landry Community Services, Inc., have been prepared on the normal basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless material.

**C. PROPERTY AND EQUIPMENT**

Fixed assets are recorded at cost. Donated assets are recorded at fair market value. Such donated assets are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the straight-line method based on the estimated useful life of such assets. Average lives for office furniture and equipment are estimated to be 5-7 years. Maintenance and repairs are charged to operations when incurred.

**D. ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**E. INCOME TAXES**

St. Landry Community Services, Inc. is a nonprofit corporation exempt from income taxes under the Internal Revenue Code Section 501(c)(4) and similar provisions of the State Code. Therefore, no provision for income taxes has been made.



**ST. LINDSEY COMMUNITY SERVICES, INC.**  
**OFFICERS, MEMBERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988 AND 1987**

**NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**F. BUDGET ACCOUNTING**

St. Lindsey Community Services, Inc., prepares a budget on the cash basis which is approved by the funding agency.

**G. STATEMENTS OF CASH FLOW**

For purposes of reporting the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

**H. ACCUMULATED LEAVE**

Annual leave of fifteen (15) working days with pay is granted to the Coordinator and twelve (12) working days with pay to the Secretary/Receptionist. Annual leave for all employees is required to be used by December of each year. There is no carry over of annual leave. Nonmembers will receive ten (10) days of vacation with pay after one (1) employment year. After one (1) year employment, vacation leave is accumulated on the basis of one (1) day per year of employment until 20 days of leave have accumulated.

All employees are entitled to a minimum of ten (10) days absence per year for sick leave. Any unused days shall be accumulated up to twenty (20) days a year. Employees are not paid for accumulated sick leave.

The amount of unused vacation, family and sick leave is not material and has not been accrued in these financial statements.

**I. CONTRIBUTIONS**

In accordance with SFAS NO. 116, contributions received are reported as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

**NOTE (2) - Cash**

Cash and cash equivalents for June 30, 1988 and 1987 consist of the following:

|                                     | 1988           | 1987            |
|-------------------------------------|----------------|-----------------|
| Cash in noninterest-bearing account | \$4,796        | \$31,926        |
| Cash in interest-bearing accounts   | 2,118          | 22,180          |
|                                     | <u>\$6,914</u> | <u>\$54,106</u> |

All cash balances are covered by FDIC insurance.

ST. LANDRY COMMUNITY SERVICES, INC.  
OPULOUS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1990 AND 1991

NOTE (3) - RETIREMENT PLAN

Employees of St. Landry Community Services, Inc. are on the Social Security Retirement System.

NOTE (4) - OFFICE FURNITURE AND EQUIPMENT

The following is a summary of office furniture and equipment as June 30, 1990 and 1991:

|  | <u>1990</u>   | <u>1991</u>  |
|--|---------------|--------------|
| Office Furniture and equipment -<br>at cost or fair market value | \$31,247      | \$10,000     |
| Accumulated depreciation   | (4,810)       | (1,812)      |
| <u>Net</u>   | <u>26,437</u> | <u>8,188</u> |
| Depreciation expense   | \$2,507       | \$1,820      |

The cost of office furniture and equipment at June 30, 1990 and 1991 includes a copier donated to St. Landry Community Services, Inc. in a prior year with a fair market value of \$2,400.

NOTE (5) - PROGRAM COSTS

The program costs at June 30, 1990 and 1991 consist of the following:

|             | <u>1990</u> | <u>1991</u> |
|-------------|-------------|-------------|
| Filing fees | 42          | 82          |
|             | <u>2</u>    | <u>2</u>    |

NOTE (6) - TEMPORARILY RESTRICTED NET ASSETS

During the fiscal year ended June 30, 1990, the St. Landry Community Services, Inc. received a grant of \$5,000 to support the development of a model program which would empower parents and other adults to encourage and nurture children and youth. The grant money was not expended as of June 30, 1991.

John Winters (Ret.), CPA  
Jed Lumbis, Jr., CPA  
Susan A. Gentry, CPA  
Bryant Lottman, CPA  
David S. Finkbeiner, CPA  
James J. Natchez, Jr., CPA  
G. Kenneth Perry, Jr., CPA  
Steven J. Carl, CPA



**JOSEPH S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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Retired

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
St. Landry Community Services, Inc.  
Opelousas, Louisiana

We have audited the financial statements of St. Landry Community Services, Inc., a nonprofit corporation, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 9, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether St. Landry Community Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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. However, we noted certain monetary instances of noncompliance, which we have reported to management of St. Landry Community Services, Inc. in a separate letter dated September 9, 1998.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered St. Landry Community Services, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect St. Landry Community Services, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described as follows:

To the Board of Directors  
 St. Landry Community Services, Inc.  
 Page 2

### 58-1 - Eligibility of Applicants

**Objective:** The Program Coordinator and the Assistant Program Coordinator are required to both verify the eligibility of applicants for the Homeowners' Program.

**Condition:** Eligibility of applicants for the Homeowners' Program was not being verified by two persons in all cases.

**Cause:** This failure was an unintentional oversight.

**Effect:** Eligibility may not always be determined properly.

**Recommendation:** All client applications should be reexamined for eligibility and all current and future approvals should be evidenced by two signatures.

**Management Response:** All client applications were reexamined to determine eligibility. In the future, the Program Coordinator and the Assistant Program Coordinator will each review and initial every application.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material to entities in 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

This report is intended for the information of management and the Governor's Office of Urban Affairs and Development of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*John E. Dowling & Company*

Cyprien, Louisiana  
 September 9, 1988

ST. LAMERY COMMUNITY SERVICES, INC.  
MONROE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDING JUNE 30, 1988

Section I - Internal Control and Compliance Material to the Financial Statements

No prior findings                      N/A

Section II - Internal Control and Compliance Material to Federal Awards

N/A    N/A

Section III - Response Letter

No prior findings                      N/A

John Newton Wood, CPA  
Joel Lantz, Jr., CPA  
Harold J. Batty, CPA  
Dwight Jackson, CPA  
Clara E. Townsend, CPA  
James G. McWhorter, Jr., CPA  
G. Kenneth Perry, S. CPA  
Garrett J. East, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
1304-1004

Harold Lantz, CPA  
10000

## MANAGEMENT LETTER

To the Board of Directors  
St. Landry Community Services, Inc.  
Opulenses, Louisiana

We have audited the financial statements of St. Landry Community Services, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated September 9, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As a part of our audit, we have issued our report on the financial statements, dated September 9, 1998, and our report on internal control and compliance with laws, regulations, and contracts, dated September 9, 1998.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls.

### 28-2 Eligibility of Applicants

**Criteria:** All applications are verified for eligibility by two persons.

**Condition:** Out of 26 applications sampled for eligibility by the auditors, two were approved when they were not eligible.

**Cause:** This failure was an unintentional oversight.

**Effect:** Two applicants received benefits of the Homeowners' Program when they were ineligible. The amount of benefits is immaterial.

**Recommendation:** The two applicants should be removed from the list of eligible persons. All future applications should be reviewed by two persons and initialed by each.

To the Board of Directors  
St. Landry Community Services, Inc.  
Page 3

88-3 Mini-Grant Receipts

**Criteria:** Receipts are sent with checks to recipients of mini-grants. Receipts show the amount and date and require a recipient's signature.

**Condition:** Not all receipts contain a recipient's signature.

**Cause:** There is no follow-up to make sure all receipts are returned with a signature.

**Effect:** Receipts are not completed.

**Recommendation:** St. Landry Community Services, Inc. should follow-up on all mini-grants given and make sure that a signed receipt for each payment is received.

We recommend management address the foregoing issues as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

*John S. Dowling & Company*  
Opelousas, Louisiana  
September 9, 1998

ST. LANDBY COMMUNITY SERVICES, INC.  
348 SO. ACADEMY ST.  
OPELOUSAS, LA. 70510  
(214) 942-0940

SEPTEMBER 9, 1998

MANAGEMENT'S CORRECTIVE ACTION PLAN

OVERSIGHT AGENCY: Governor's Office of Urban  
Affairs and Development  
of the State of Louisiana

AUDIT PERIOD: Year ended June 30, 1998

NAME AND ADDRESS: John S. Dowling & Company  
INDEPENDENT PUBLIC: P.O. Box 453  
ACCOUNTING FIRM: Opelousas, LA. 70571-0453

Findings - Financial Statement Audit

98-1 - Eligibility of Applicants

The auditor's review disclosed that the verification of the eligibility of some applicants was done by one person. This is in error, an unintentional oversight.

Corrective Action Plan

All applications for Homemakers services are to be examined by the Program Coordinator and the Assistant Program Coordinator, both current and future. All applications are to be signed by two persons, the Coordinator and Assistant Coordinator.

Findings - Management Letter

98-2 - Eligibility of Applicants

The auditor's review disclosed that two ineligible applicants were approved and received for a brief period of time homemakers services.

Corrective Action Plan

Services to these two persons were terminated. All future and current applications are to be examined by the Program Coordinator and Assistant Program Coordinator. Two signatures are required to approve or reject an application.

98-3 - Mini-Grant Receipts

The auditor's report disclosed that not all receipts contained a recipient's signature.



**Corrective Action Plan**

Mini-grant recipients will receive a check and a receipt. The receipt is to be returned to S.L.C.S. showing the amount, the date, and a recipient's signature. S.L.C.S. will make continuous contact with those recipients who fail to return proper receipts.



---

Willie J. Daniels, Program Coordinator