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Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Baton Rouge, Louisiana
June 30, 1999

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 1-19-2000

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Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Baton Rouge, Louisiana

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ROBERT J. ZEFRENTO, C.P.A.
RETIRED
CAROL HANCOCK, C.P.A.
RETIRED

November 5, 1999

Independent Auditor's Report

Board of Directors
Louisiana Council on Child Abuse, Inc.
d/b/a Prevent Child Abuse Louisiana
Baton Rouge, Louisiana

Members of the Board:

We have audited the accompanying statement of financial position of the

Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Baton Rouge, Louisiana

as of June 30, 1999 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Louisiana Council on Child Abuse, Inc.'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 the standards applicable to financial audits contained in 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. 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 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 Louisiana Council on Child Abuse, Inc., as of June 30, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Louisiana Council on Child Abuse, Inc. has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by Governmental Accounting Standards Board Technical Bulletin 99-1, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the Louisiana Council on Child Abuse, Inc. is or will become year 2000 compliant, that the Louisiana Council on Child Abuse, Inc.'s year 2000 remediation efforts will be successful in whole or in part, or the parties with which the Louisiana Council on Child Abuse, Inc. does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued our report dated November 5, 1999, on our consideration of the Louisiana Council on Child Abuse, 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 basic financial statements of Louisiana Council on Child Abuse, Inc. taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Yours truly,

Hawthorn, Waymorth & Carroll, L.L.P.

Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Statement of Financial Position
June 30, 1999

A s s e t s

Current Assets

Cash	\$94,949	
Cash - Board Designated	34,968	
Grants receivable	105,960	
Prepaid expenses	<u>5,843</u>	\$241,720

Fixed Assets

Furniture, fixtures and equipment	31,733	
Less accumulated depreciation	<u>18,633</u>	
	13,100	
Land	<u>7,900</u>	21,000

Other Assets

Deposits		830
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Long-term Unconditional Promises to Give		<u>341,496</u>
---	--	----------------

<u>Total assets</u>		<u>605,046</u>
---------------------	--	----------------

Liabilities and Net Assets

Current Liabilities

Accounts payable		
Trade	\$33,635	
Other	11,103	
Accrued expenses	<u>5,792</u>	\$50,530

Deferred Liability

Deferred income		14,250
-----------------	--	--------

Net Assets

Unrestricted net assets	198,770	
Temporarily restricted	<u>341,496</u>	<u>540,266</u>

<u>Total liabilities and net assets</u>		<u>605,046</u>
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The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
d/b/a

Prevent Child Abuse Louisiana
Statement of Activities
Year Ended June 30, 1999

	<u>Unrestricted Net Assets</u>			<u>Temporarily Restricted</u>	<u>Total Net Assets</u>
	<u>General Operating</u>	<u>Board Designated</u>	<u>Total Unrestricted</u>		
Changes in Net Assets					
Revenue					
Grants					
Government grants	\$428,266		\$428,266		\$428,266
Contributions					
Organizations	41,624		41,624		41,624
Corporate donations	11,579		11,579		11,579
Foundation receipts	212,000		212,000		212,000
Individual donations	62,386		62,386		62,386
Special events	221,686		221,686		221,686
Program service fees					
Training and publications	4,630		4,630		4,630
State conferences	84,190		84,190		84,190
Other	<u>9,097</u>	<u>\$5,514</u>	<u>14,611</u>	<u>\$24,036</u>	<u>38,647</u>
<u>Total public support and revenue (amounts carried forward)</u>	<u>1,075,458</u>	<u>5,514</u>	<u>1,080,972</u>	<u>24,036</u>	<u>1,105,008</u>

The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
d/b/a

Prevent Child Abuse Louisiana
Statement of Activities
Year Ended June 30, 1999

	<u>Unrestricted Net Assets</u>			<u>Temporarily</u>	<u>Total Net</u>
	<u>General</u>	<u>Board</u>	<u>Total</u>	<u>Restricted</u>	<u>Assets</u>
	<u>Operating</u>	<u>Designated</u>	<u>Unrestricted</u>		
(Amounts brought forward)	<u>\$1,075,458</u>	<u>\$5,514</u>	<u>\$1,080,972</u>	<u>\$24,036</u>	<u>\$1,105,008</u>
Expenses					
Program services					
Statewide Volunteer Network	261,607		261,607		261,607
Family Support Services	167,460		167,460		167,460
Public Education & Training	195,180		195,180		195,180
Primary Prevention Programs	110,870		110,870		110,870
Supporting services					
Administrative	175,415		175,415		175,415
Fund raising	<u>62,458</u>		<u>62,458</u>		<u>62,458</u>
	<u>972,990</u>		<u>972,990</u>		<u>972,990</u>
Total expenses					
Increase in Net Assets	102,468	5,514	107,982	24,036	132,018
Net Assets at Beginning of Year	<u>61,334</u>	<u>29,454</u>	<u>90,788</u>	<u>317,460</u>	<u>408,248</u>
Net Assets at End of Year	<u><u>163,802</u></u>	<u><u>34,968</u></u>	<u><u>198,770</u></u>	<u><u>341,496</u></u>	<u><u>540,266</u></u>

Louisiana Council on Child Abuse, Inc.
d/b/a

Prevent Child Abuse Louisiana
Statement of Functional Expenses
Year Ended December 31, 1999

	Supporting Services		Program Services					Total Expenses
	Adminis- tration	Fund Raising	Total	Statewide Volunteer Network	Parent Support and Children's Services	Community Education and Training	New Parent Prevention Programs	
Contract payroll expenses	\$95,117	\$22,029	\$117,146	\$171,370	\$102,901	\$49,585	\$33,604	\$474,606
Contract labor	21,353	5,284	26,637	4,806	6,997	22,944		61,384
Professional fees	4,541	415	4,956		740	305	195	6,196
Audit	1,000		1,000		1,500			4,000
Bank charges	1,084		1,084					1,084
Dues and subscriptions	175		175					175
Office supplies	419	36	455	7,143	1,475	537	2,339	11,949
Program supplies	723	16,970	17,693	13,132	6,831	6,177	3,552	47,385
Printing	5,755	8,416	14,171	18,811	7,346	9,609	1,019	50,956
Telephone	918	106	1,024	8,287	11,313	10,824	1,385	32,833
Postage/shipping	1,494	892	2,386	4,235	830	2,181	733	10,365
Payments to VOA and Steps to Success							29,500	29,500
Insurance	2,687		2,687	325			1,370	4,382
Occupancy	15,254		15,254	4,730	15,466	4,080	4,270	43,800
Facility rental		712	712	56	60			828
Janitorial service				3,109				3,109
Furniture and fixtures		197	197	1,542	(208)	300		1,831
Equipment rental and maintenance		709	4,954	9,355	1,383	923	68	16,683
Public relations and advertising		845	1,251			1,905		3,156
Media subcontract						81,610		81,610
Welcome Baby Contract							31,110	31,110
Travel	5,911	3,969	9,880	11,996	9,123	2,243	1,605	34,847
Volunteer recognition	928	1,228	2,156	1,558	1,283	457	120	5,574
Training - staff	2,335	650	2,985	1,152	420			4,557
Miscellaneous	5,483		5,483					5,483
Depreciation	5,404		5,404					5,404
Interest	183		183					183
	<u>175,415</u>	<u>62,458</u>	<u>237,873</u>	<u>261,607</u>	<u>167,460</u>	<u>195,180</u>	<u>110,870</u>	<u>972,990</u>

The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
d/b/a

Prevent Child Abuse Louisiana
Statement of Cash Flows
Year Ended June 30, 1999

	Unrestricted Net Assets			Temporarily Restricted	Total Net Assets
	General Operating	Board Designated	Total Unrestricted		
Cash Flows From Operating Activities					
Increase (decrease) in net assets	\$102,468	\$5,514	\$107,982	\$24,036	\$132,018
Adjustments to reconcile net assets to net cash provided by operating activities					
Depreciation	5,404		5,404		5,404
Deferred income	(1,800)		(1,800)		(1,800)
Change in value of split-interest agreements - temporarily restricted				(24,036)	
(Increase) in receivables	9,867		9,867		9,867
(Increase) in prepaid expense	(5,843)		(5,843)		(5,843)
(Decrease) in accounts payable	(24,640)		(24,640)		(24,640)
(Increase) in accrued expenses	3,307		3,307		3,307
	<u>88,763</u>	<u>5,514</u>	<u>94,277</u>	<u>-</u>	<u>118,313</u>
<u>Net cash provided by operating activities</u>					
Cash Flows From Investing Activities					
Acquisition of fixed assets	(13,482)		(13,482)		(13,482)
Deposit	(480)		(480)		(480)
	<u>(13,962)</u>	<u>-</u>	<u>(13,962)</u>	<u>-</u>	<u>(13,962)</u>
<u>Net cash provided by (applied to) financing activities</u>					
Net Decrease in Cash and Cash Equivalents	74,801	5,514	80,315		80,315
Cash, Beginning of year	<u>20,148</u>	<u>29,454</u>	<u>49,602</u>	<u>-</u>	<u>49,602</u>
Cash, End of year	<u>94,949</u>	<u>34,968</u>	<u>129,917</u>	<u>-</u>	<u>129,917</u>

The accompanying notes are an integral part of these statements.

Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 1999

Note 1-Summary of Accounting Policies

A. Nature and Purpose

The Louisiana Council on Child Abuse, Inc. d/b/a Prevent Child Abuse Louisiana (PCAL) is a statewide, volunteer-based organization dedicated to the prevention of child abuse and neglect in all its forms. This mission is carried out through the development, implementation and support of child abuse prevention activities in Louisiana.

PCAL was established in 1986 when the Southeast Louisiana Chapter of Prevent Child Abuse America (formerly the National Committee to Prevent Child Abuse) merged with Parents Anonymous of Louisiana. Originally called the Louisiana Council on Child Abuse, the name was changed in 1998 to one that better identifies its mission. Today, PCAL is recognized as an affiliate of Prevent Child Abuse America.

PCAL is a private, non-profit organization led by a volunteer Board of Directors. Throughout the organization's history, PCAL has garnered funding from private grants, governmental grants, individual and corporate donations. Currently, PCAL has stabilized its funding base to be approximately forty percent governmental grants and sixty percent private donations. An endowment, established in 1992, has over one million dollars pledged. All donations to PCAL are tax deductible.

PCAL's goals are to develop a statewide prevention network throughout Louisiana, educate the public about the prevalence of child abuse and the Council's role in child abuse prevention and to provide community-based programs throughout Louisiana. The Organization is headquartered in Baton Rouge with five regional offices located in New Orleans, Lafayette, Lake Charles, Alexandria and Shreveport.

B. Method of Accounting

The financial statements of the Louisiana Council on Child Abuse, Inc. are prepared on the accrual basis recording revenue when earned and expenditures when incurred.

C. Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 1999

Note 1-Summary of Accounting Policies (Continued)

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the organization considers all certificates of deposits to be cash equivalents.

E. Income Taxes

No provision is made for income taxes as Louisiana Council on Child Abuse, Inc. is a tax exempt, not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code. The organization is not classified as a private foundation.

F. Fixed Assets

Equipment is recorded at cost; or, if donated, at fair market value at date of donation. Depreciation is provided for, principally on a straight-line basis in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives.

G. Revenue and Support

All items of revenue and support are stated on the accrual basis, including revenues receivable as reimbursements for incurred costs from government units and other third party payers.

- i. Contributions with donor-imposed restrictions that are met in the same accounting period are recorded as unrestricted income at the time of receipt.
- ii. Contributions of temporarily restricted long-lived assets are assumed to be temporarily restricted over the specified period of the restriction.

H. Advertising Costs

Advertising costs are expensed as incurred.

I. Contributed Services

During the year ended June 30, 1999, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization. The Organization receives more than 850 volunteer hours per year.

Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 1999

Note 1-Summary of Accounting Policies (Continued)

J. Accounts Receivable

The Organization considers accounts receivable to be fully collectible, accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Note 2-Functional Allocation of Expenses

The costs of providing the various programs, fund-raising and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fund-raising activities benefitted.

Note 3-Commitments

As of June 30, 1999, Louisiana Council on Child Abuse, Inc. had entered into various noncancellable operating lease agreements for the rental of office facilities, expiring from September, 1998 to November, 2001.

Future minimum rentals, on an annual basis, are as follows:

<u>Fiscal Year Ending June 30</u>	
2000	\$37,760
2001	14,500

Rent expenses were \$43,800 and \$31,314 in fiscal 1999 and 1998, respectively.

Note 4-Deferred Income

Revenues received in advance for the special event "Night of the Child", are deferred and will be recorded as income in the next fiscal year when the event occurs.

Note 5-Promises to Give

The Louisiana Council on Child Abuse was named as ten percent (10%) beneficiary of the James M. Bernhard, Jr. Charitable Remainder Annuity Trust. The Trust was established on December 29, 1993 and has a term of twenty (20) years. The Trust has been initially funded with a donation of stock valued at five million dollars (\$5,000,000). Bank One, Louisiana, NA of Baton Rouge has been appointed to administer the Trust.

Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 1999

Note 5-Promises to Give (Continued)

At the end of the twenty (20) year term, the Trust will terminate and the trustee will distribute to the Louisiana Council on Child Abuse, Inc. cash in an amount equivalent to ten percent (10%) of the then principal plus income of the Trust. The Trust is inalienable and the Trust instrument is irrevocable.

The Trust agreement contains various restrictions, among which are restrictions regarding funding of the Trust, terms of the Trust, payment of annuity, proration of the annuity amount, distribution to charity, prohibited transactions, successor trustee, governing law, limited power of amendment, and investment of trust assets.

Unconditional promises to give at June 30, 1999, are as follows:

Receivable in fourteen years	
Net present value	\$341,496

Note 6-Contingent Liability - Line of Credit

The Organization has an unused line of credit at June 30, 1999 in the amount of \$45,000. There are no compensating balance arrangements with the bank.

Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 1999

<u>Federal Grantor/Pass-Through Grantor/Program on Cluster Title</u>	<u>Client Designation</u>	<u>C.F.D.A.#</u>	<u>CFMS Number</u>	<u>Disburse- ments/Ex- penditures</u>
Bureau of Justice				
Pass-through program from:				
Louisiana Commission on Law Enforcement				
Help Line	LXH2	16.575		\$30,262
Help Line	LXH3	16.575		<u>63,167</u>
				<u>93,429</u>
Administration for Children and Families				
Pass-through programs from:				
Louisiana Department of Social Services				
Children's Trust Fund				
Acadiana Region	AXC6	93.670	521967	79
Acadiana Region	AXC7	93.670		14,999
North Region	NXC3	93.670	521968	1,327
North Region	NXC4	93.670		30,003
Orleans Region	OXC3	93.670	521970	11
Orleans Region	OXC4	93.670		29,669
West Region	WXC2	93.670	521966	32
West Region	WXC3	93.670		<u>25,036</u>
				<u>101,156</u>
Louisiana Department of Social Services				
Office of Community Services				
Family Support Programs	LXD8	93.670	510161	<u>41,565</u>
Health Resources and Services Administration				
Pass-through programs from:				
State of Louisiana Department of Health and Hospitals				
Office of Public Health				
Maternal & Child Health Program	LXP3	93.994	520051	29
Maternal & Child Health Program	LXP4	93.994	532829	<u>145,302</u>
				<u>145,331</u>
Department of the Army				
Welcome Baby	WXW1			7,229
Welcome Baby	WXW2			<u>26,665</u>
				<u>33,894</u>
<u>Grand total</u>				<u>415,375</u>

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November 5, 1999

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CARL L. HANCOCK, C.P.A.
RETIRED

**Report on Compliance With Requirements
Applicable to Each Major Program and on Internal Control
Over Compliance in Accordance With OMB Circular A-133**

Board of Directors
Louisiana Council on Child Abuse, Inc.
d/b/a Prevent Child Abuse Louisiana
Baton Rouge, Louisiana

Members of the Board:

Compliance

We have audited the compliance of the

**Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Baton Rouge, Louisiana**

with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 1999. Louisiana Council on Child Abuse, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with laws, regulations, contracts, and grants applicable to Louisiana Council on Child Abuse, Inc. is the responsibility of Louisiana Council on Child Abuse, Inc.'s management. Our responsibility is to express an opinion on Louisiana Council on Child Abuse, Inc.'s compliance based on our audit.

We conducted our audit of compliance 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; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the types of compliance requirements referred to above that could have a direct and material effect on a major

federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana Council on Child Abuse, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis of our opinion. Our audit does not provide a legal determination of Louisiana Council on Child Abuse, Inc.'s compliance with those requirements.

In our opinion, Louisiana Council on Child Abuse, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of Louisiana Council on Child Abuse, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Louisiana Council on Child Abuse, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the use of management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

Hawthorn, Weymouth & Carroll, L.L.P.

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CARL L. HANCOCK, C.P.A.
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

Board of Directors
Louisiana Council on Child Abuse, Inc.
d/b/a Prevent Child Abuse Louisiana
Baton Rouge, Louisiana

Members of the Board:

We have audited the financial statements of the

**Louisiana Council on Child Abuse, Inc.
d/b/a
Prevent Child Abuse Louisiana
Baton Rouge, Louisiana**

as of and for the year ended June 30, 1999, and have issued our report thereon dated November 5, 1999. 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 Louisiana Council on Child Abuse, 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Louisiana Council on Child Abuse, 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the use of management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

Hawthorn, Waymouth & Carroll, P.L.P.

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.



H. DANIEL CARROLL, C.P.A.
ROBERT E. WALES, C.P.A.
J. CHARLES PARKER, C.P.A.
LOUIS C. MCKNIGHT, III, C.P.A.
ANTHONY J. CRISTINA, III, C.P.A.
CHARLES R. PEVEY, JR., C.P.A.
DAVID J. BROUSSARD, C.P.A.

ROBERT E. HAWTHORN, C.P.A.
(1906-1977)
JOHN F. WAYMOUTH, C.P.A.
(1902-1987)
HOWARD V. CARROLL, C.P.A.
(1909-1993)

CERTIFIED PUBLIC ACCOUNTANTS

8555 UNITED PLAZA BLVD.
BATON ROUGE, LOUISIANA 70809
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November 5, 1999

WARREN C. BEER, C.P.A.
RETIRED
ROBERT J. ZERNOTT, C.P.A.
RETIRED
CARL L. HANCOCK, C.P.A.
RETIRED

Schedule on Audit Findings and Questioned Costs Applicable to Each Major Program in Accordance with OMB Circular A-133

Board of Directors
Louisiana Council on Child Abuse, Inc.
d/b/a Prevent Child Abuse Louisiana
Members of the Board:

We have audited the financial statements of the Louisiana Council on Child Abuse, Inc., as of and for the year ended June 30, 1999, and have issued our report thereon dated November 5, 1999. 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.

Schedule on Audit Findings and Questioned Costs as Required by Circular A-133 Subpart E §505(a)(4)(b) Department of Health and Human Services, C.F.D.A.# 93-224.

- (1) The above mentioned audit report contained an unqualified opinion.
- (2) Our audit report did not disclose any material weaknesses or other conditions in internal control which are required to be reported under OMB Circular A-133.
- (3) We issued an unqualified report on compliance for major programs.
- (4) Our audit report did not disclose any material weaknesses or other conditions in internal control over major programs which are required to be reported by OMB Circular A-133.
- (5) Our audit report did not disclose any material noncompliance in major programs, as described in §.510(a)(2).
- (6) Our audit did not disclose any questioned costs, as described in §.510(a)(3).
- (7) The major program tested as major programs include:

<u>Program</u>	<u>C.F.D.A.#</u>
Maternal and Child Health Program	93.994

- (8) The auditee's above mentioned programs were classified as Type A using \$300,000 of total federal awards expended as the threshold.
- (9) The auditee does qualify as a low risk auditee under §.530.

This report is intended for the information of the Board of Directors, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,
Hawthorn, Waymouth & Carroll, L.L.P.