

**OFFICIAL  
FILE COPY**

**DO NOT SEND OUT**

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

6041

99900812

6041

**RIVER REGION CANCER AND EARLY DETECTION DISTRICT**  
**FINANCIAL STATEMENTS**

**JUNE 30, 1998**

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                     



TABLE OF CONTENTS

Accountants' Report	1
Balance Sheet	2
Statement of Revenues, Expenditures and Changes In Fund Equity	3
Notes to the Financial Statements	4
Accountants' Report on Applying Agreed-Upon Procedures	5 - 6
Management's Corrective Action Plan	7





# Postlethwaite & Netterville

*A Professional Accounting Corporation*  
CERTIFIED PUBLIC ACCOUNTANTS

108 MEMORIAL DRIVE • POST OFFICE BOX 1190 • DONALDSONVILLE, LOUISIANA 70346 • TELEPHONE (504) 473-4179 • FAX (504) 473-7204

## ACCOUNTANTS' REPORT

To the Management of River Region Cancer Screening  
And Early Detection District

We have compiled the accompanying general purpose financial statements of the River Region Cancer Screening and Detection District as of and for the year ended June 30, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the River Region Cancer Screening and Detection District. We have not audited or reviewed the accompanying general purpose financial statements and accordingly, do not express an opinion or any other form of assurance on it.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated June 30, 1998, on the results of our agreed-upon procedures.

*Postlethwaite & Netterville*

February 4, 1999

RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT  
BALANCE SHEET  
JUNE 30, 1998

ASSETS

Cash	<u>\$232,720</u>
Total Assets	<u>\$232,720</u>

LIABILITIES AND FUND EQUITY

Fund Balance	<u>\$232,720</u>
--------------	------------------

See accompanying notes and accountants' report.



**RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

**REVENUES**

Intergovernmental	\$ 200,000
Donations	<u>40,500</u>
Total Revenue	<u>240,500</u>

**EXPENDITURES**

Current	
Fund Raising	<u>7,780</u>
Total Expenditures	<u>7,780</u>
Excess of revenues over expenditures	232,720
Fund Balance - July 1	<u>-</u>
Fund Balance - June 30	<u><u>\$ 232,720</u></u>

See accompanying notes and accountants' report.



# RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

### INTRODUCTION

The River Region Cancer Screening and Early Detection District was created by the Louisiana Legislature to provide cancer screening and early detection programs for the river region from Baton Rouge to New Orleans. This area historically has higher incidents of cancer within its population than the national averages.

#### 1. Summary of Significant Accounting Policies

##### A. Basis of Presentation

The financial statements of the River Region Cancer Screening and Early Detection District have been prepared in conformity with generally accepted accounting principles (GAAP) under the accrual basis of accounting.

##### B. Cash

The District's cash consisted of demand deposits at June 30, 1998. At year end, \$100,000 of the district's cash was secured by FDIC insurance, with the remaining amount being unsecured.

##### C. Revenues

Intergovernmental revenues consist of an appropriation received from the State of Louisiana.

Donations consist of monies received from various corporations.



# Postlethwaite & Netterville

A Professional Accounting Corporation  
CERTIFIED PUBLIC ACCOUNTANTS

108 MEMORIAL DRIVE • POST OFFICE BOX 1190 • DONALDSONVILLE, LOUISIANA 70346 • TELEPHONE (504) 473-4179 • FAX (504) 473-7204

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of River Region Cancer Screening  
and Early Detection District

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of River Region Cancer Screening and Detection District, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about River Region Cancer Screening and Early Detection District's compliance with certain laws and regulations during the year ended June 30, 1998 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Federal, State, and Local Awards

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

The District received a \$200,000 appropriation from the State of Louisiana.

2. For each Federal, state, and local award, we randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, we traced the six disbursements to supporting documentation as to proper amount and payee.

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

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

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

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

Inspection of documentation supporting each of the six selected disbursements indicated proper approvals were obtained.

6. We examine evidence indicating that agendas for meetings recorded in the minute book were posted as a open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

River Region Cancer Screening and Early Detection District is only required to post a notice of each meeting and the accompanying agenda on the door of the River Region Cancer Screening and Early Detection District's office building. The District did not receive its funding from the State until June 18, 1998. Therefore it did not have any meetings for the year ended June 30, 1998.

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

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

This report is intended solely for the use of management of River Region Cancer Screening and Early Detection District, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Postlethwaite & Metterville*

February 4, 1999



**RIVER REGION CANCER AND EARLY DETECTION DISTRICT**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 1998**

COMPLIANCE

Louisiana Revised Statutes require financial statements to be completed and sent to the Legislative Auditor within six months of their year end.

MANAGEMENT'S RESPONSE

We were not aware of this requirement as the District received funding for the first time on June 18, 1998. Additionally, our CPA firm has stated to us that they made an error in entering the due date of the engagement in their engagement register and therefore calculated an incorrect due date for the completion of the financial statements. Now that we are aware of the six month requirement, we will make sure the financial statements are submitted on time.



**RIVER REGION CANCER AND DETECTIONS DISTRICT**

February 4, 1999

Postlethwaite & Netterville, APAC  
P. O. Box 1190  
Donaldsonville, LA 70346

In connection with your compilation of our financial statements as of June 30, 1998 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of February 4, 1999.

**Federal, State, and Local Awards**

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

Yes [ X ]      No [   ]

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

Yes [ X ]      No [   ]

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

Yes [ X ]      No [   ]

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

Yes [ X ]      No [   ]

**Open Meetings**

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

Yes [ X ]      No [   ]

**Budget**

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

Yes [ X ]      No [   ]

**Prior Year Comments**

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

Yes [ X ]      No [   ]

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

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

Carol G. Abbott Secretary

2-4-99 Date

[Signature] President

2-4-99 Date