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**FINANCIAL REPORT**

**SECTION 808 COUNCIL ON AGING, INC.-  
MONROEVILLE, LOUISIANA**

**June 30, 1967**

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

Release Date NOV 05 1967

**MICHAEL B. CREOTE**  
Certified Public Accountant

80-2773-11-10216

NOV 05 1967

FINANCIAL REPORT

RECREATION COUNCIL OF LAINE, INC.  
BOHLENSTVILLE, LOUISIANA

June 30, 1955



**MICHAEL R. CONATE, CPA**  
CERTIFIED PUBLIC ACCOUNTANT

4007 Grandview Road  
New Orleans, LA 70116

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,  
Ascension Council on Aging, Inc.,  
Monroe, Louisiana

I have audited the accompanying general purpose financial statements of the Ascension Council on Aging, Inc., Monroe, Louisiana, as of and for the year ended June 30, 1987. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Ascension Council on Aging, Inc., Monroe, Louisiana, as of June 30, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated September 30, 1987, on my consideration of Ascension Council on Aging, Inc.'s internal control structure and a report dated September 30, 1987, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Recreation Council on Aging, Inc., Donaldsonville, Louisiana, taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Recreation Council on Aging, Inc., Donaldsonville, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Michael R. Choate*  
Certified Public Accountant

Baton Rouge, Louisiana  
September 30, 1997

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Donaldsonville, Louisiana

June 30, 1989

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Donaldforsville, Louisiana

June 30, 1997

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## COMBINED BALANCE SHEET - ALL FUND TYPES

Succession Council on Aging, Inc.  
Donaldsonville, Louisiana

June 30, 1997

	General	Special Revenues	General Fixed Assets	Total (Memoranda Only)
<b>ASSETS</b>				
Cash	\$171,388	\$251,338	\$ -	\$422,726
Accounts receivable	-	9,362	-	9,362
General fixed assets	-	-	249,843	249,843
<b>Total assets</b>	<b>\$171,388</b>	<b>\$260,700</b>	<b>\$249,843</b>	<b>\$681,931</b>
<b>LIABILITIES</b>				
Accounts payable	-	1,186	-	1,186
<b>Total liabilities</b>	<b>-</b>	<b>1,186</b>	<b>-</b>	<b>1,186</b>
<b>FUND BALANCE</b>				
Investment in general fixed assets	-	-	249,843	249,843
Fund balance	171,388	259,514	-	430,902
<b>Total liabilities and fund balance</b>	<b>\$171,388</b>	<b>\$260,700</b>	<b>\$249,843</b>	<b>\$681,931</b>

The notes on Exhibit B are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - ALL DEPARTMENTAL FUND TYPES

Assessment Council on Aging, Inc.  
Donaldsonville, Louisiana

For the year ended June 30, 1987

	General	Special Revenues	Total (Miscellaneous Only)
<b>REVENUES</b>			
Ad valorem taxes	\$ -	\$221,267	\$221,267
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	4,800	128,761	133,561
State of Louisiana	12,283	89,809	102,092
Other:			
Contributions	-	18,773	18,773
Contributions in kind	-	48,456	48,456
Interest	18,233	-	18,233
Energy Fund	-	7,819	7,819
Audit	-	1,236	1,236
Miscellaneous	<u>1,443</u>	<u>-----</u>	<u>1,443</u>
Total revenues	<u>36,526</u>	<u>427,111</u>	<u>463,637</u>
<b>EXPENDITURES</b>			
Expenditures in kind	-	48,456	48,456
Personnel	-	315,216	315,216
Operating services and supplies	4,073	129,382	133,455
Meals	181	62,715	62,715
Travel	-	1,973	1,973
Capital outlay	-	78,318	78,318
Energy fund	-	8,233	8,233
Other	<u>1,223</u>	<u>8,753</u>	<u>9,976</u>
Total expenditures	<u>5,483</u>	<u>629,053</u>	<u>634,536</u>
Excess of revenues over (under) expenditures	30,875	125,343	28,831



	General	Special Revenue	Total (Memorandum only)
<b>OTHER FINANCING SOURCES - UNRES.</b>			
Operating transfers in	-	352,500	352,500
Operating transfers out	117,640	134,800	252,440
Excess (deficiency) of revenue and other sources over expendi- tures and other uses	13,355	2,375	15,730
<b>FUND BALANCE</b>			
Beginning of year	158,813	257,623	416,436
End of year	371,360	653,304	1,024,664

**COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
- GENERAL FUND TYPE**

Accession Council on Aging, Inc.  
Donaldsonville, Louisiana

For the year ended June 30, 1997

	1997		Variance - Favorable (Adverse/able)
	Budget	Actual	
<b>REVENUES</b>			
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	\$ 4,500	\$ 4,500	\$ -
State of Louisiana	12,200	12,200	-
Other:			
Interest	1,500	18,100	16,600
Miscellaneous	-	1,400	1,400
Total revenues	<u>18,200</u>	<u>36,200</u>	<u>18,000</u>
<b>EXPENDITURES</b>			
Personnel	-	-	-
Operating services and supplies	-	4,070	(4,070)
Meals	-	190	(190)
Travel	-	-	-
Capital outlay	-	-	-
Other	-	1,280	(1,280)
Total expenditures	<u>-</u>	<u>5,340</u>	<u>(5,340)</u>
Excess of revenues over (under) expenditures	18,200	30,860	12,660
<b>OTHER FINANCIAL SOURCES (USED)</b>			
Operating transfers in	-	-	-
Operating transfers out	(18,200)	(17,620)	580
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>13,240</u>	<u>\$ 13,240</u>
<b>FUND BALANCE</b>			
Beginning of year		188,200	
End of year		<u>201,440</u>	

The notes on Exhibit E are an integral part of this statement.

**CONDENSED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - FISCAL YEAR PASSED AND ACTUAL  
- SPECIAL REVENUE FUND YEAR**

Assistance Council on Aging, Inc.  
Bossierville, Louisiana

For the year ended June 30, 1987

	1987		Variance -
	Budget	Actual	Favorable - (Unfavorable)
<b>REVENUES</b>			
All valorem taxes	\$331,940	\$331,187	\$ (753)
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	116,444	128,793	12,349
State of Louisiana	88,333	88,809	476
Other:			
Contributions	38,500	18,773	(19,727)
Contributions in Kind	40,656	40,656	-
Energy Fund	8,800	7,888	(912)
Audit	1,328	1,328	-
Total revenues	\$624,398	\$617,411	\$ (6,987)
<b>EXPENDITURES</b>			
Expenditures in Kind	40,656	40,656	-
Personnel	341,584	318,318	23,266
Operating service and supplies	218,334	216,382	1,952
Meals	80,588	62,819	17,769
Travel	2,288	1,873	415
Capital outlay	17,000	78,318	(61,318)
Energy Fund	8,800	8,330	470
Other	18,888	8,783	10,105
Total expenditures	\$648,978	\$635,886	\$ (13,092)
Excess of revenues over General expenditures	(\$24,580)	(\$18,475)	\$ (6,105)

The notes on Exhibit E are an integral part of this statement.

	1997		Variance - Favorable (Unfavorable)
	Budget	Actual	
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	226,400	302,538	76,138
Operating transfers out	<u>(128,400)</u>	<u>(138,808)</u>	<u>(10,408)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 98,000</u>	2,730	<u>\$ (95,270)</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>257,882</u>	
End of year		<u>\$353,104</u>	

## NOTES TO FINANCIAL STATEMENTS

Assessor Council on Aging, Inc.  
Donaldsonville, Louisiana

June 30, 1987

## Note 1 - Summary of Significant Accounting Policies

## a. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Audit of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Act No. 456 of 1964 for the welfare of the aging people in their respective parish.

## b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use and balances of the council's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination

Note 1 - Summary Of Significant Accounting Policies (continued)

Governmental Fund Types (continued):

of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than major capital projects that are legally restricted to expenditures for specified purposes.

Account Groups

Account groups are used to establish accounting control and accountability for the Council's fixed assets. The following account group is applicable to the Council:

General Fixed Assets Account Group - This group of accounts represents a summary of the fixed assets of the Council. Capital expenditures are recorded, at cost, for control purposes, in the General Fixed Assets Account Group. In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded on general fixed assets.

c. Basis of Accounting:

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

d. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for as an asset or liability through the various due from and due to accounts.

Note 1 - Summary of Significant Accounting Policies (continued)

a. Budget Policy:

Budgets for the programs are prepared by the Executive Director and approved by the questions and the Council's Board of Directors.

f. Overview - Total Columns on Combined Statements:

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations, if any, have not been made in the aggregation of this data.

Note 2 - Board of Directors' Compensation

The Board of Directors' is a voluntary Board; therefore, no compensation has been paid to any member.

Note 3 - In Kind Financial Assistance

The Council receives financial assistance from several local governments in the form of vehicles, facilities and certain related operating expenses at no charge. Amounts related to this assistance are recorded in these financial statements as in kind contributions and expenditures.

Note 4 - Economic Dependency

The Council receives a significant portion of its revenues from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, Louisiana Department of Social Services and the Capital Area Agency on Aging-District II, Inc. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

## Note 5 - Transfers

	Transfers Out	Transfers In
<u>SPECIAL REVENUE FUNDS</u>		
Section 18	\$ -	\$ 18,923
Senior Center	-	11,569
Title III C-2	-	67,333
Title III C-1	-	33,484
Title III D	-	8,288
Title III E	118,618	147,836
Restricted	-	1,226
Title III F	-	-
Assessment Millage	212,913	-
<u>GENERAL FUND</u>	<u>-----</u>	<u>17,520</u>
Total	<u>231,531</u>	<u>232,522</u>

## Note 6 - Property Taxes

Beginning in 1994, ad valorem taxes are levied on real property each year to finance the budget of the Council. Taxes are billed and collected by Parish of Assension. The Parish of Assension has established separate accounts for the Council on Aging. The activity of the Parish of Assension/Council on Aging account for the year ended June 30, 1997 includes collection of the ad valorem tax, interest income and the payment of state retirement contributions, bond sinking fund payments, and a Parish administration fee.



Note 7 - Fixed Assets

The changes in the general fixed asset accounts group are as follows:

	Balance 6-30-38	Additions	Deletions	Balance 6-30-39
Furniture and equipment	\$ 62,850	\$ 7,814	\$ -	\$ 69,664
Vehicles	175,875	87,584	-	263,459
	<u>\$238,725</u>	<u>\$ 95,398</u>	<u>\$ -</u>	<u>\$334,123</u>

## SUPPLEMENTARY FINANCIAL INFORMATION

**COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
SPECIAL REVENUE FUND**

Acension Council on Aging, Inc.  
Donaldsonville, Louisiana

For the year ended June 30, 1997

	Title III-B (Social Services)	Title III-C-1 (Congregate Meals)
<b>REVENUES</b>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging District II, Inc. State of Louisiana	38,687	28,728
Other:		
Contributions	382	-
Contributions in Kind	20,872	7,918
Energy Fund	-	-
Audit	-	-
	<hr/>	<hr/>
Total revenues	59,941	36,646
<b>EXPENDITURES</b>		
Expenditures in Kind	20,872	7,918
Personnel	223,066	27,582
Operating services and supplies	85,086	3,438
Meals	-	-
Travel	1,728	71
Capital Outlay	-	-
Energy Fund	-	-
Other	7,082	553
	<hr/>	<hr/>
Total expenditures	328,384	39,762
Excess of revenues over (under) expenditures	269,732	(3,116)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfer in	266,732	13,307
Operating transfer out	-	(16,422)
	<hr/>	<hr/>
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	-	-
<b>FUND BALANCE</b>		
Beginning of year	-	-
End of year	\$ -	\$ -

<u>Title III-C-2</u> <u>(Home-Delivered</u> <u>Feeds)</u>	<u>Title III-D</u> <u>(In Home</u> <u>Services)</u>	<u>Senior</u> <u>Center</u>	<u>Title</u> <u>III-F</u>
\$ -	\$ -	\$ -	\$ -
24,643	1,367	31,660	1,448
-	-	-	-
14,647	-	-	-
4,913	5,457	-	-
-	-	-	-
<u>48,003</u>	<u>7,824</u>	<u>31,660</u>	<u>1,448</u>
4,913	8,887	-	-
33,129	6,933	-	1,448
12,303	-	-	-
61,513	-	-	-
173	-	-	-
-	-	-	-
-	-	-	-
<u>633</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>115,336</u>	<u>12,380</u>	<u>-</u>	<u>1,448</u>
(87,333)	(8,286)	31,660	-
87,333	3,354	-	-
-	-	<u>(33,663)</u>	<u>-</u>
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Restricted</u>	<u>Project Independence</u>	<u>Section 19</u>
<b>REVENUES</b>			
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	32,040	55,279
Other:			
Contributions	-	-	3,744
Contributions In Kind	-	-	-
Energy Fund	7,539	-	-
Audit	1,238	-	-
<b>Total revenues</b>	<u>9,567</u>	<u>32,040</u>	<u>59,023</u>
<b>EXPENDITURES</b>			
Expenditures In Kind	-	-	-
Personnel	-	17,315	-
Operating services and supplies	-	4,728	-
Meals	-	-	-
Travel	-	-	-
Capital Outlay	-	-	-
Energy Fund	8,211	-	-
Other	-	-	-
<b>Total expenditures</b>	<u>8,211</u>	<u>22,043</u>	<u>-</u>
Excess of revenues over (under) expenditures	436	-	59,023
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	(1,126)	-	(59,023)
Excess of (deductible) of revenues and other sources over expenditures and other uses	1691	-	-
<b>FUND BALANCE</b>			
Beginning of year	2,437	4,627	2,279
End of year	<u>\$ 3,744</u>	<u>\$ 4,627</u>	<u>\$ 2,279</u>

<u>Acquisition</u> <u>Millions</u>	<u>Personal</u> <u>Exercises</u>	<u>Total</u>
\$331,309	\$ -	\$331,309
-	-	128,701
-	8,490	88,608
-	-	18,173
-	-	48,656
-	-	7,438
-	-	3,138
<u>331,309</u>	<u>8,490</u>	<u>613,711</u>
-	-	40,888
-	8,143	318,216
9,038	-	116,382
-	-	69,519
-	-	1,872
75,318	-	75,318
-	-	8,230
<u>428</u>	<u>-</u>	<u>8,783</u>
<u>85,576</u>	<u>8,143</u>	<u>512,056</u>
388,831	347	(18,088)
-	-	350,528
<u>1232,912</u>	<u>-</u>	<u>434,088</u>
2,419	347	2,275
<u>328,201</u>	<u>18,008</u>	<u>337,028</u>
<u>\$239,180</u>	<u>\$ 18,435</u>	<u>\$259,398</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Recreation Council on Aging, Inc.  
Donaldsonville, Louisiana

For the year ended June 30, 1997

<u>Monies Passed Through</u> <u>State of Louisiana and</u> <u>Capital Area Agency on</u> <u>Aging</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Program</u> <u>Amount</u>	<u>Revenue</u> <u>Recognized</u>	<u>Expenditures</u>
<u>Capital Area Agency on</u> <u>Aging - District II, Inc.</u>				
Title III Part C-1	89-045	\$ 18,979	\$ 18,979	\$ 18,979
Title III Part C-2	89-045	18,542	18,542	18,542
Title III Part B	89-048	31,101	31,101	31,101
Title III Part D	89-048	1,183	1,183	1,183
Title III Part F	89-049	1,448	1,448	1,448
<u>Department of TRANSPORTA-</u> <u>tion and Development,</u> <u>State of Louisiana</u>				
<u>UNTA - Section 18</u> <u>Program</u> <u>State Project</u> <u># 741-11-0101</u> <u>Federal Project</u> <u># LA-18-2012</u>				
	20-909	98,279	98,279	98,279
<u>Department of Social</u> <u>Services,</u> <u>State of Louisiana</u> <u>Office of Family Support</u>				
<u>Project Independence</u> <u>DB Contract #96132</u> <u>com. #200-2111A</u>				
	89-581	32,040	32,040	32,040
<u>Totals</u>		<u>\$149,981</u>	<u>\$149,981</u>	<u>\$149,981</u>

SEPARATE AUDITOR'S REPORTS





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

To the Board of Directors,  
Ascension Council on Aging, Inc.,  
Donaldsonville, Louisiana

I have audited the general purpose financial statements of Ascension Council on Aging, Inc., Donaldsonville, Louisiana, as of and for the year ended June 30, 1987, and have issued my report thereon dated September 30, 1987.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Ascension Council on Aging, Inc., Donaldsonville, Louisiana is the responsibility of the Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Council's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances that are required to be reported under Governmental Auditing Standards.

This report is intended solely for the use of the Assessor's Council on Aging, Inc., and the cognizant audit agency and other federal audit 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 Assessor's Council on Aging, Inc., is a matter of public record.

*Walter R. Choate*  
Certified Public Accountant

Baton Rouge, Louisiana  
September 29, 1977

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Directors,  
Accession Council on Aging, Inc.,  
Donaldsonville, Louisiana

I have audited the general purpose financial statements of Accession Council on Aging, Inc., Donaldsonville, Louisiana, as of and for the year ended June 30, 1997, and have issued my report thereon dated September 10, 1997.

I have applied procedures to test Accession Council on Aging, Inc.'s compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the schedule of Federal Financial Assistance, for the year ended June 30, 1997:

General Requirements:

- o Political activity
- o Civil rights
- o Cash management
- o Federal financial reports
- o Allowable costs/cost principles
- o Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Accession Council on Aging, Inc.'s, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Ascension Council on Aging, Inc., Donaldsonville, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended solely for the use of the Ascension Council on Aging, Inc., and the cognizant audit agency and other federal audit 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 Ascension Council on Aging, Inc., is a matter of public record.

*Michael R. Choate*  
Certified Public Accountant

Hahn Hoags, Louisiana  
September 10, 1997

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Board of Directors,  
Ascension Council on Aging, Inc.  
Donaldsonville, Louisiana

I have audited the general purpose financial statements of Ascension Council on Aging, Inc., Donaldsonville, Louisiana, as of and for the year ended June 30, 1987, and have issued my report thereon dated September 28, 1987.

In connection with my audit of the general purpose financial statements of Ascension Council on Aging, Inc., Donaldsonville, Louisiana, and with my consideration of the Council's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1987. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; federal financial reports and claims for advances and reimbursements; cost allocations; and voluntary contributions by participants. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Ascension Council on Aging, Inc., Donaldsonville, Louisiana, had not complied, in all material respects, with these requirements.

This report is intended solely for the use of the Ascension Council on Aging, Inc., and the engagement audit agency and other federal audit 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 Ascension Council on Aging, Inc., is a matter of public record.

*Michael R. Choate*  
Certified Public Accountant

Baton Rouge, Louisiana  
September 10, 1987



**INDEPENDENT AUDITOR'S REPORT  
ON INTERNAL CONTROL (ACCOUNTING AND ADMINISTRATIVE)  
BASED ON A STUDY AND EVALUATION MADE AS PART OF AN AUDIT  
OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL  
DATA REQUIRED BY THE SINGLE AUDIT ACT**

To the Board of Directors  
Accession Council on Aging, Inc.  
Donaldsonville, Louisiana

I have audited the general purpose financial statements of the Accession Council on Aging, Inc., for the year ended June 30, 1997, and have issued my report thereon dated September 30, 1997. As part of my audit, I made a study and evaluation of the internal control structure, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent I considered necessary to evaluate the systems as required by generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Provisions of office of Management and Budget Circular 130-A, Audits of State and Local Governments. For the purpose of this report, I have classified the significant internal accounting controls related to the general purpose financial statements and the internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

**Internal Accounting Controls**

- o Revenue/receipts
- o Purchases/disbursements
- o Payroll

**Internal Administrative Controls**

- |                      |                   |
|----------------------|-------------------|
| o Political activity | o Civil rights    |
| o Davis Bacon Act    | o Cash management |
| o Eligibility        | o Reporting       |

The management of the Ascension Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure and internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of an internal control structure and internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to the general purpose financial statements and federal financial assistance programs, resources are in consistent with laws, regulations, and policies, resources are safeguarded against waste, loss, and misuse, and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study included all of the applicable control categories listed above. During the year ended June 30, 1997, the Ascension Council on Aging, Inc. had no major federal financial assistance programs and expended \$149,351 of its federal financial assistance under non-major federal financial assistance programs. With respect to the internal control structure and the internal control systems used in administering all non-major federal financial assistance programs, my




study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

My study and evaluation was more limited than would be necessary to express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance programs of the Ascension Council on Aging, Inc. Accordingly, I do not express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance program of the Ascension Council on Aging, Inc.

My study and evaluation and my examination disclosed no condition that I believe to be a material weakness in relation to the general purpose financial statements or the federal financial assistance programs of the Ascension Council on Aging, Inc.

This report is intended solely for the use of the Ascension Council on Aging, Inc. and the cognizant audit agency and other federal audit 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 Ascension Council on Aging, Inc., is a matter of public record.

  
Winifred R. Chate  
Certified Public Accountant

Baton Rouge, Louisiana  
September 18, 1997

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and Compliance

Assessment Council on Aging, Inc.  
Bossier Parish, Louisiana

June 28, 1997

There were no material deficiencies found in compliance or in the Internal Accounting and Administrative Controls which required corrective action.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Association Council on Aging, Inc.  
Monroe, Louisiana

June 30, 1993

I MATERIAL DEFICIENCIES

Last year there were no material deficiencies found in compliance or in Internal accounting and administrative controls which required corrective action.

**EXIT CONFERENCE**

Association Council on Aging, Inc.  
Donaldsonville, Louisiana

June 22, 1997

The exit conference was held on September 22, 1997, the last day of field work of the audit. Those in attendance were Michael S. Choate, Certified Public Accountant, and Grace Carson, Executive Director of the Council. The observations and findings of the audit were discussed.