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**THE LOUISIANA COALITION AGAINST DOMESTIC  
VIOLENCE, INC.****INDEPENDENT AUDITOR'S REPORT AND REPORTS  
ON FEDERAL AWARDS, INTERNAL CONTROL AND COMPLIANCE**

Baton Rouge, LA

For the Year Ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7-28-04

THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

DECEMBER 31, 2003

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**EILEEN  
SHANKLIN  
ANDRUS**  
CERTIFIED  
PUBLIC  
ACCOUNTANT

A Louisiana License  
Number

Member of the  
American Institute  
of Certified Public  
Accountants

Member of the  
Louisiana Society  
of Certified Public  
Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
The Louisiana Coalition Against  
Domestic Violence, Inc.  
P.O. Box 77308  
Baton Rouge, LA 70879-7308

I have audited the accompanying statement of financial position of The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) as of December 31, 2003, as listed in the table of contents. These financial statements are the responsibility of the LCADV's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2003 and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated May 28, 2004 on my consideration of LCADV's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of the Louisiana Coalition Against Domestic Violence, Inc. The accompanying schedule of expenditures of Federal awards and other supplementary information is presented for the purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part 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.



Edwin Starklin Andrus

CERTIFIED PUBLIC ACCOUNTANT  
A LIMITED LIABILITY COMPANY

May 28, 2004

## THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2022

ASSETS

<b>Current Assets</b>	
Cash	\$ 70,513
Grant Receivable	542,283
<b>Total Current Assets</b>	<b>612,796</b>
<b>Fixed Assets</b>	
Furniture and Fixtures	108,808
<b>Total Fixed Assets</b>	<b>108,808</b>
Accumulated Depreciation	(82,821)
<b>Total Fixed Assets, Net</b>	<b>25,987</b>
<b>Total Assets</b>	<b>\$ 638,783</b>
<b>LIABILITIES AND NET ASSETS</b>	
<b>Current Liabilities</b>	
Accounts Payable	\$ 8,421
Due to Subgrantees	441,283
Deferred Revenue	11,927
Other Current Liabilities	22,310
<b>Total Current Liabilities</b>	<b>483,941</b>
<b>Net Assets</b>	
Unrestricted Net Assets	111,741
Temporarily Restricted Net Assets	25,258
<b>Total Net Assets</b>	<b>162,218</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 638,783</b>

See Accompanying Notes.

THE AMERICAN SOCIETY OF PLANNING (ASPP), INC.

MEMBERSHIP OF AMERICAN SOCIETY OF PLANNING

FOR THE YEAR ENDED DECEMBER 31, 1983

	1983 - PROCEEDS	1982 - PROCEEDS	1981 - PROCEEDS
<b>Support, services, and services/institutions:</b>			
Federal Financial Institute	--	146,661	208,487
Department of Health & Human Services/INSTITUTE OF COMMUNITY DEVELOPMENT - Planning Systems International Services	--	107,589	297,189
Department of Justice - Rural Justice and Services	--	3,495,078	2,291,018
Department of Health & Human Services/INSTITUTE OF COMMUNITY DEVELOPMENT - Health Policy Staff	--	85,000	44,000
Department of Health & Human Services/INSTITUTE OF COMMUNITY DEVELOPMENT - Health Policy Staff	--	85,000	81,000
Department of Health & Human Services/INSTITUTE OF COMMUNITY DEVELOPMENT - Health Policy Staff	--	80,000	95,000
State Educational Resources	--	8,000	8,000
State Educational Resources	--	18,241	22,282
State Educational Resources	--	2,428,822	2,428,822
State Educational Resources	64,186	--	64,186
State Educational Resources	2,481	--	2,481
State Educational Resources	18	--	18
State Educational Resources	3,149	--	3,149
State Educational Resources	18	--	18
State Educational Resources	4,000	--	4,000
State Educational Resources	200	--	200
State Educational Resources	10,000	--	10,000
State Educational Resources	25,500	--	25,500
Total Support	64,186	3,664,461	3,664,461
<b>Other Income:</b>			
Planning grants (preference)	2,481	--	2,481
Planning grants (preference)	18	--	18
Planning grants (preference)	3,149	--	3,149
Planning grants (preference)	18	--	18
Planning grants (preference)	4,000	--	4,000
Planning grants (preference)	200	--	200
Planning grants (preference)	10,000	--	10,000
Planning grants (preference)	25,500	--	25,500
Total Other Income	34,828	--	34,828
Total Other Income	25,500	--	25,500
Total Income to net assets	64,186	3,664,461	3,664,461
<b>Net assets retained from institutions - Institutions of</b>			
Federal Financial Institute	3,445,078	2,428,822	--
Federal Financial Institute	3,664,461	3,664,461	3,664,461

In Accounting With

and salaries, salaries earned (net of taxes), etc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1970

EXPENSES:	1970 - REVENUE	1969 - EXPENSE	1970 - EXPENSE	1969 - EXPENSE
Program Expenses				
Department of Family Services - Social Programs				
Children's Services and Other Services				
Department of Health & Public Health/Department of Community		\$ 2,383,614		\$ 2,383,614
Health - Health Services Department		\$28,447		\$28,447
Office of Family Services - Bureau		\$7,951		\$7,951
Department of Justice - Social Programs			\$87,454	\$87,454
and Services				
Department of Justice - Public Policy Program			\$8,356	\$8,356
Various committees in law enforcement - various agencies				
State Park Administration		\$8,041		\$8,041
Department of Justice - Multiphase System Initiative		\$ 348		\$ 348
Total Program Services		2,427,416		2,427,416
Management & Admin.				
Other Non-Account		1,879		1,879
Consistent Professional Services-Basis Fees		2,858		2,858
Total Management & Admin.		\$5,735		\$5,735
TOTAL EXPENSES		2,433,151		2,433,151
Net Income (Expense) in Net Assets		\$1,355	\$6,355	\$4,488
NET ASSETS				
Beginning Net assets 12/31/69		\$8,943	\$8,943	4,289
Plus Initial adjustment		\$87,337		\$87,337
Adjusted beginning balance 12/31/69		\$96,280	\$8,943	\$91,632
ending net assets 12/31/70		\$97,635	\$15,298	\$96,120

See Accompanying Notes

## THE LOCKHEED COALITION AGAINST DOMESTIC VIOLENCE, INC.

## Statement of Cash Flows

December 31, 2003

Cash Flows from Operating Activities:		<u>Amount</u>
Increase in Net Assets	\$	8,488
Add: Depreciation Expense		21,978
(Increase) Decrease in Assets:		
Grant Receivables		188,385
Accounts Receivable		50
Increase (Decrease) in Liabilities:		
Accounts Payable		(87,842)
Due to Subgrantees		73,882
Deferred Income		87,888
Retained Liabilities		288
Net Cash Provided (Used) provided by Operating Activities		<u>24,449</u>
Cash Flows from Investing Activities		
Purchase of Fixed Assets		<u>(7,258)</u>
Net Cash Provided (Used) in Investing Activities		<u>(7,258)</u>
Net Decrease/in Cash and Cash Equivalents		17,191
Cash and Cash Equivalents at Beginning of Year		62,324
Cash and Cash Equivalents at End of Year	\$	<u>79,515</u>

See Accompanying Notes



**THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended December 31, 2000**

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

**A. Organization**

The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) is a not-for-profit "statewide network of domestic violence programs, supportive organizations, and individuals that share the goal of ending violence against adults and children in Louisiana. LCADV empowers its members through advocacy, education, resource development and allocation of funds to domestic violence centers throughout Louisiana. Technical assistance is also provided to law enforcement and the court and social services networks throughout the State.

"LCADV supports the development and provision of services to domestic violence victims and provides a forum for its members to meet regularly in order to network, receive training, and identify resources." LCADV works to improve systems that respond to domestic violence through education and training and to work toward the elimination of domestic violence by exposing its root causes through public awareness of the problem, the need for change and services available in Louisiana."

**B. Principles**

The financial statements of the LCADV, Inc. have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

**C. Basis of Presentation**

The LCADV's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

*Unrestricted Net Assets* - These unrestricted net assets are limited only by the legal limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors and others entered into by the organization in the normal course of its business.

THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. Restrictions of Presentation (continued)

*Temporarily Restricted Net Assets* - assets whose restrictions lapse with the passage of time.

*Permanently Restricted Net Assets* - assets whose restrictions do not lapse with the passage of time.

Presently, the LCADV, Inc. has unrestricted and temporarily restricted net assets, but no permanently restricted net assets.

D. Contributions

Contributions are recognized when a donor makes a promise to give. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

E. Equipment and Furnishings

Equipment and furnishings are carried at cost. Depreciation is computed using the straight-line method over three years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the statement of activity for the period or the grantor may request the proceeds from the sale or may request the equipment be returned, back to them at the end of the grant period. Since its existence, not assets have not been requested back from the LCADV by its grantors.

The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized.

F. Income Taxes

The LCADV, Inc. is operating under section 501 c (3) of the Internal Revenue Code, and is generally exempt from federal, state and local income taxes. Accordingly, no provision for income taxes is included in the financial statements. This nonprofit organization has been classified as an organization that is not a private foundation under Sec 509 (A).

THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

G. Cash and Cash Equivalents

For purposes of the statement of cash flows, The LCADV, Inc. considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

At December 31, 2003 all of the LCADV's cash balances were insured by Federal Depositary Insurance (FDIC).

H. Use of Estimates

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

I. Annual and Sick Leave

The LCADV, Inc. accrues vacation on all full-time employees at a rate of one day per month (12 days annually) during the first year of employment; two days per month (24 days annually) for years two through four; three days per month (36 days annually) during the 5th year and thereafter. Part-time employees accrue annual leave in the same manner as noted above on a pro-rated basis. Accruals for annual leave total \$ 11,668 at December 31, 2003.

These financial statements contain an accrual for accumulated vacation leave. The amount of accumulated sick time is not reflected in these statements due to the inability of an employee to be paid for this time upon termination.

J. Prior Period Adjustments

A prior period adjustment has been recorded in the current year in the amount of \$127,327 to reflect the reworking of prior year amounts of expenses to other expense versus charging these expenses to the operating grant designated to absorb these operating costs. The excess expenses were not charged against a grant but coded to other expenses in 2000, 2001 and 2002. The Family Violence Grant is used for general operations of LCADV and the amounts recorded as expense to this grant were understated in those years.

THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2003

NOTE 2 - GRANT RECEIVABLE

The LCADV, Inc. had the following amounts receivable from grants at December 31, 2003:

	<u>AMOUNT</u>
Temporary Assistance to Needy Families	\$ 417,094
Rural Domestic Violence/Child Victimization	62,980
Violence Against Women	48,002
Other	9,587
Holding	4,438
Total Grant Receivable	<u>\$ 542,081</u>

NOTE 3 - FURNITURE & FIXTURES

Depreciation was based on the estimated useful lives as shown below:

	Beginning Balance	Additions	Deletions	Ending Balance
Furniture & Fixtures	\$ 111,644	\$ 7,260	--	\$ 118,904
Less Depreciation	\$ (58,286)	\$ (11,978)	--	\$ -70,264
Total				<u>\$ 48,640</u>

NOTE 4 - CONCENTRATIONS

The LCADV receives ninety-six percent of its revenues from federal grantors.

NOTE 5 - CONTINGENCIES

Amounts receivable or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Department of Justice, and the department of Health and Human Services TANF grants. Any disallowed claims including amounts already collected, may constitute a liability of applicable funds. The amount, if any, or expenditures which may be disallowed by the grantor cannot be determined at this time, although the LCADV, Inc. expects such amounts to be immaterial.

THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2003

NOTE 6- COMMITMENTS

The LCADV, Inc. leased office space for a monthly rental of \$ 1,674 per month during a part of 2003. The lease in effect at December 31, 2003 will expire May 31, 2007. LCADV renegotiated this lease to add additional office space in 2003. The new monthly rental for the additional office space at LCADV is \$ 2,674. Total lease payments paid during the year ended December 31, 2003 was \$ 26,088. These costs are recorded within the line item administrative expenses on the detailed schedule of expenses by program. The future minimum rental payments are as follows:

December 31, 2004	\$ <u>31,088</u>
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## SUPPLEMENTARY INFORMATION





**EILEEN  
SHANKLIN  
ANDRUS**  
CERTIFIED  
PUBLIC  
ACCOUNTANT  
A Louisiana Certified  
Contractor

Member of the  
American Institute  
of Certified Public  
Accountants

Member of the  
Louisiana Society  
of Certified Public  
Accountants

**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 of  
The Louisiana Coalition Against  
Domestic Violence, Inc.  
P. O. Box 77908  
Baton Rouge, LA 70879-7108

I have audited the financial statements of The Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization) (LCADV) as of and for the year ended December 31, 2003, and have issued my report thereon dated May 18, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 The LCADV's financial statements are free of material misstatement, I 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 these provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards. However, I noted certain immaterial instances of noncompliance, which I have reported to management of LCADV in a separate letter dated May 18, 2004.

In planning and performing my audit, I considered The LCADV's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 in a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.



However, I did note other matters involving the internal control over financial reporting, which I have reported to management of LCADV in a separate letter dated May 28, 2004.

This report is intended for the information of management, the Board of Directors of The Louisiana Coalition Against Domestic Violence, Inc., the Legislative Auditor of the State of Louisiana, federal, state and local awarding agencies and pass-through agencies. This report is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Eileen Shanklin Andrus

CERTIFIED PUBLIC ACCOUNTANT  
A LIMITED LIABILITY COMPANY

May 28, 2004



**EILEEN  
SHANKLIN  
ANDRUS**  
CERTIFIED  
PUBLIC  
ACCOUNTANT  
A Certified Member  
of the Institute

Member of the  
American Institute  
of Certified Public  
Accountants

Member of the  
Louisiana Society  
of Certified Public  
Accountants

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133**

To the Board of Directors of  
The Louisiana Coalition Against  
Domestic Violence, Inc.  
P. O. Box 17908  
Baton Rouge, LA 70809-7908

**Compliance**

I have audited the compliance of the Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization) (LCADV) 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 December 31, 2003. LCADV'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 the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of LCADV's management. My responsibility is to express an opinion on LCADV's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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, "Audit of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with 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 LCADV's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of LCADV's compliance with those requirements.

In my opinion, The Louisiana Coalition Against Domestic Violence, 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 December 31, 2003.

### **Internal Control Over Compliance**

The management of the Louisiana Coalition Against Domestic Violence, Inc. (LCADV) 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 my audit, I considered LCADV's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to 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. I noted no matters involving the internal control over compliance and its operations that I consider to be a material weakness. However, I noted several immaterial instances that are described in the attached management letter dated May 28, 2004.

This report is intended solely for the information and use of management, the board of directors, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:113, this report is distributed by the Legislative Auditor as a public document.



*Eileen Shanklin Andrews*

**CERTIFIED PUBLIC ACCOUNTANT  
A LIMITED LIABILITY COMPANY**

May 28, 2004

THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE,  
INC.

SCHEDULE OF EXPENSES OF FEDERAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2003

Federal Grantor/Pass-Through Grantor/ -PROGRAM TITLE	CFDA Number	Expenses
<b>U.S. Department of Health &amp; Human Services</b>		
Family Violence Prevention Services	20.571	\$ 218,467
Passed through the Louisiana Department of Social Services the Louisiana Office of Women's Policy Temporary Assistance to Needy Families - Infant Nursal and Children's Services		
TOTAL Passed Through the Louisiana Office of Women's Policy	20.509	2,503,814
		2,503,814
Total U.S. Department of Health & Human Services		2,822,282
<b>U.S. Department of Justice</b>		
Passed through the Louisiana Commission on Law Enforcement & Administration of Criminal Justice		
Model Projects	16.888	207,400
Violence Against Women with Disabilities	16.888	95,941
Workplace Violence Initiative	16.888	2,182
TOTAL Passed through the Louisiana Commission on Law Enforcement & Administration		305,523
<b>State Sexual Assault and Domestic Violence Programs</b>		
Coalition Grants	16.573	38,183
Total U. S. Department of Justice		343,706
Total Federal Expenses	\$	3,165,989

<sup>1</sup> Denotes Major Program

Note: The Schedule of Federal Awards is presented on the full  
accrual basis of accounting.

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 1993

Section I Summary of Auditor's Reports

Financial Statements

Type of auditor's report issued = unqualified

Type of auditor's report issued on compliance and internal control = unqualified.

Internal Control over financial reporting:

Material Weakness(es) identified  Yes  No  
Reportable Condition(s) identified  
that is not considered to be  
material weaknesses  Yes  none reported

Noncompliance material to financial  
statements noted?  Yes  No

Federal awards

Internal Control over major programs: qualified

Material weaknesses identified?  Yes  No

Reportable condition(s) identified  
that is not considered to be a  
material weakness(es).  Yes  none reported

Type of auditor's report issued on compliance for major programs = unqualified.

Any audit findings disclosed that

Are required to be reported

In accordance with section

509 (a) of Circular A-133?

Yes  No

THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 1999

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Section I. Summary of Auditor's Reports

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Identification of major programs:

<u>(FTEA Number(s))</u>	<u>Name of Federal Program or Cluster</u>
61.588	Temporary Assistance to Needy Families (TANF)
Dollar threshold used to distinguish between type A and type B programs:	\$ 208,000
Auditor qualified as a low-risk auditor?	No

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Section II. Financial Statement Findings

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NONE NOTED

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Section III Federal Award Findings and Questioned Costs

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NONE NOTED

**THE LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**

**Status of Prior Year Findings and Management Comments**

**For the Year Ended December 31, 2003**

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**REPORTABLE CONDITION**

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**NONE**

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**MANAGEMENT LETTER COMMENTS**

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**MGT. 02-01 Timely Reconciliation of the bank statements - Unresolved.**

**MGT. 02-02 Required Number of Signatures - Unresolved.**

**MGT. 02-03 Hotel and Lodging Documentation - Resolved.**

**MGT. 02-04 Method of Payment on Grants - Irrelevant.**



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May 28, 2004

To the Board of Directors and  
Ms. Mimi Carter  
Executive Director of  
The Louisiana Coalition Against Domestic Violence, Inc.  
P.O. Box 77908  
Baton Rouge, LA 70879-1388

I have audited the financial statements of the Louisiana Coalition Against Domestic Violence, Inc. (LCADV) as of and for the year ended December 31, 2003, and have issued my report thereon dated May 28, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As part of my examination, I have issued my report on the financial statements dated May 28, 2004 and my report on internal control and compliance with laws, regulations, and contracts dated December 31, 2003.

In planning and performing my audit of the financial statements of LCADV, I considered its internal control in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on internal control.

However, I noted certain matters involving internal control and its operation that I consider to be important, but not significant enough to be considered a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of internal control that, in my judgment, could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.



The following conditions were noted during the course of conducting LCADN's audit for the year ended December 31, 2003.

**MGT. 82-81 Required Number of Signatures**

**Condition:** During the course of testing cash disbursements I noted that one of the forty disbursements tested had only a partial signature (first name only) instead of the two complete required signatures.

**Recommendation:** I recommend that your financial institution be alerted and admonished to the fact that a check was paid without the required completed signature. Internal procedures should also be strengthened by requiring an independent third party to review all checks for proper authorization before releasing for mailing.

**MGT. 83-86 Posting of prior year audit adjustments to the current year's financial statements**

**Condition:** I noted during my testing that the audit adjustments from the prior audit period had not been posted until 2004 to adjust 2002.

**Recommendation:** I recommend that all adjustments be posted in a timely manner to keep the financial statements from being inaccurate and misleading.

**MGT. 84-85 Lack of General Ledger Coding Consistency**

**Condition:** I noted during my testing that the coding of the ledger was changed towards the end of the audit period, (October of 2003). This change in coding presents inconsistencies in coding within the ledger and within some of the grant programs for the twelve months under audit.

**Recommendation:** I recommend that in the event that coding changes are needed that they be done to the entire ledger or postponed to post-audit so that the twelve months under audit will be consistently coded.

**MGT. 85-86 Timely Submission of Audited Financial Statements**

**Condition:** I noted that LCADN failed to submit its audit report within the statutory deadline of six months.

**Recommendation:** I recommend that in the future the audit be submitted within the statutory deadline of six months.

These recommendations are stated as suggestions to improve and not to criticize management or the administrative accounting staff. Should you need any suggestions on how to resolve or apply the recommendations suggested, please do not hesitate to call me at (844) 621-1268.

Sincerely,



Ellen S. Andre  
CERTIFIED PUBLIC ACCOUNTANT  
A LIMITED LIABILITY COMPANY

May 18, 2004

## MANAGEMENT'S CORRECTIVE ACTION PLAN

### **MGT-02-02 Required Number of Signatures**

**Resolution:** Since one of the fifty disbursements tested had one full signature and only one of the first names on the second signature instead of two complete signatures, the financial institution has again been given alarm and intruded to the fact that a check was paid without the required number of signatures. Also, the fiscal procedure of a third party in review, all check for proper authorizations before releasing or mailing has been instituted throughout FY 2004.

### **MGT-03-01 Posting of prior year audit adjustments in the current year's financial statements**

**Resolution:** Fiscal procedure is now established requiring all audit adjustments from the prior audit period to be posted in the same month the audit adjustments are received.

### **MGT-05-02 Lack of General Ledger Coding Consistency**

**Resolution:** Fiscal procedure is now established requiring that in the event coding changes becomes necessary, they are to be done in to the entire ledger or postponed to year-end.

### **MGT-09-03 Timely Submission of Audited Financial Statements**

**Resolution:** Fiscal procedure is now established whereby all audit reports will be submitted within the statutory deadline. We must note that the audit was completed within the six-month deadline, but certain issues were unresolved until the first week of July, thereby causing the report to be submitted in the middle of July instead of June 30, 2004.