

RECEIVED
LEGISLATIVE AUDITOR
04 JUN 28 PM 1:20

CAPITAL AREA FAMILY VIOLENCE
INTERVENTION CENTER, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
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 9-8-04

TABLE OF CONTENTS

Independent Auditor's Report	Page 3
Financial Statements	
Statement of Financial Position	Page 4
Statement of Activities	Page 5
Statement of Functional Expenses	Page 6
Statement of Cash Flows	Page 7
Notes to Financial Statements	Page 8
SUPPLEMENTARY INFORMATION	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards	Page 15
Report on Compliance With Requirements Applicable To Each Major Program and Internal Control Over Compliance In Accordance With OMB Circular A-133	Page 17
Schedule of Federal Financial Assistance	Page 19
Schedule of Prior Year Audit Findings	Page 20
Schedule of Current Year Findings	Page 21

Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

INDEPENDENT AUDITOR'S REPORT

April 30, 2004

Members of the Board of Directors
Capital Area Family Violence Intervention Center, Inc.
Baton Rouge, Louisiana

I have audited the accompanying statements of financial position of Capital Area Family Violence Intervention Center, Inc. (a non-profit organization) as of December 31, 2003, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Capital Area Family Violence Intervention Center, Inc.'s management. My responsibility is to express an opinion of 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. Those 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 provided 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 Capital Area Family Violence Intervention Center, Inc. as of December 31, 2003, and the changes in net assets and its 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 a report dated April 30, 2004, on our consideration of The Capital Area Family Violence Intervention Center, Inc. internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was made for the purpose of forming an opinion on the financial statements of Capital Area Family Violence Intervention Center, Inc. taken as a whole. The accompanying schedule of expenditures of federal 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 financial statements of Capital Area Family Violence Intervention Center, Inc. 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 financial statements taken as a whole.

Wm D C Sewell

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2003

(With Comparative Totals for 2002)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTALS</u>	
			<u>2003</u>	<u>2002</u>
ASSETS				
Cash and Cash Equivalents	\$173,390	\$27,067	\$200,457	\$475,266
Baton Rouge Foundation	128,999	-0-	128,999	103,640
Grants & Other Receivables	135,768	-0-	135,768	98,354
Prepaid Expenses	12,981	-0-	12,981	1,667
Property Plant & Equipment	498,114	-0-	498,114	383,371
Deposits	-0-	-0-	-0-	727
TOTAL ASSETS	949,252	27,067	976,319	1,063,025
LIABILITIES				
Mortgages Payable	\$72,365	\$-0-	\$72,365	\$89,192
Accounts Payable	-0-	-0-	-0-	-0-
Employee Withholdings	2,726	-0-	2,726	1,729
Accrued Vacation	22,490	-0-	22,490	23,637
Accrued Wages	29,026	-0-	29,026	29,708
Refundable Advances	-0-	27,067	27,067	168,582
TOTAL LIABILITIES	126,607	27,067	153,674	312,848
NET ASSETS				
Unrestricted	822,645	-0-	822,645	750,177
TOTAL NET ASSETS	822,645	-0-	822,645	750,177
TOTAL LIABILITIES & NET ASSETS	949,252	27,067	976,319	1,063,025

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2003

(With Comparative Totals for 2002)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL 2003</u>	<u>2002</u>
REVENUE AND OTHER SUPPORT:				
Contributions	\$214,412	\$-0-	\$214,412	\$127,697
United Way	260,800	-0-	260,800	260,800
Grants	876,675	-0-	876,675	835,872
Interest & Investment Income	2,396	-0-	2,396	2,763
Loss on Investments	27,121	-0-	27,121	(14,565)
Fund Raising	43,307	-0-	43,307	21,017
Miscellaneous	14,384	-0-	14,384	9,750
	<hr/>		<hr/>	<hr/>
TOTAL REVENUE AND OTHER SUPPORT	1,439,095	-0-	1,439,095	1,243,334
	<hr/>		<hr/>	<hr/>
EXPENSES:				
PROGRAM SERVICES				
CACFP	39,029	-0-	39,029	40,332
City Parish	184,900	-0-	184,900	183,894
CVA	70,608	-0-	70,608	63,511
ESPG	27,000	-0-	27,000	1,500
FEMA	13,914	-0-	13,914	15,000
VAWA	23,257	-0-	23,257	23,314
United Way	266,030	-0-	266,030	266,946
IOLTA	8,274	-0-	8,274	7,088
Kip Holden	-0-	-0-	-0-	1,625
LCADV	147,969	-0-	147,969	90,097
Office of Womens Support	295,659	-0-	295,659	365,635
Pennington	88,450	-0-	88,450	26,074
Other Public Donation	164,996	-0-	164,996	86,586
ST James	5,690	-0-	5,690	4,648
Sunshine Lady	5,000	-0-	5,000	4,995
Fund Raising	25,851	-0-	25,851	30,390
	<hr/>		<hr/>	<hr/>
TOTAL EXPENSES	1,366,627	-0-	1,366,627	1,202,635
	<hr/>		<hr/>	<hr/>
INCREASE IN NET ASSETS	72,468	-0-	72,468	40,699
NET ASSETS AT BEGINNING OF YEAR	750,177	-0-	750,177	709,478
	<hr/>		<hr/>	<hr/>
NET ASSETS AT END OF YEAR	822,645	-0-	822,645	750,177
	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2003

	CITY										OTHER				TOTAL	
	CACFP	PARISH	CVA	ESGP	FEMA	VAWA	UNITED WAY	IOLTA	LCADY	OWS	PENNINGTON	PUBLIC DONATIONS	ST JAMES	SUNSHINE LADIES		FUND RAISING
SALARIES	\$15,289	\$156,492	\$55,379	\$0	\$0	\$18,105	\$176,444	\$0	\$50,007	\$209,263	\$0	\$50,120	\$0	\$0	\$731,099	
EMPLOYEE BENEFITS	0	28,408	12,448	0	0	5,152	71,652	0	9,876	34,465	0	5,939	0	0	\$167,940	
SUPPLIES	23,575	0	208	0	0	0	0	0	24,507	9,916	1,932	7,479	0	14,540	\$82,157	
PROFESSIONAL FEES	0	0	0	0	0	0	0	0	8,400	5,064	0	1,105	0	0	\$14,569	
DUES AND MEMBERSHIPS	0	0	0	0	0	0	0	0	0	0	0	1,591	0	0	\$1,591	
INSURANCE	0	0	0	4,585	0	0	0	0	0	0	22,006	2,231	0	0	\$28,822	
POSTAGE	0	0	522	0	0	0	0	0	451	0	52	8,522	0	235	\$9,782	
OCCUPANCY	0	0	0	19,415	0	0	0	0	2,105	35,979	30,669	13,925	1,190	0	\$103,283	
EQUIPMENT EXPENSE	0	0	0	0	0	0	1,029	0	1,498	0	3,796	(8,550)	4,500	8,700	\$10,973	
FINANCIAL ASSISTANCE	0	0	0	3,000	13,914	0	0	0	46,373	0	29,995	1,776	0	0	\$100,058	
JESUIT VOLUNTEER CORPS	0	0	0	0	0	0	1,619	0	0	0	0	0	0	0	\$1,619	
BANK CHARGES	0	0	0	0	0	0	0	0	0	0	0	3,604	0	312	\$3,916	
TRAINING & DEVELOPMENT	165	0	375	0	0	0	0	0	1,684	0	0	6,592	0	166	\$8,982	
STAFF COST	0	0	433	0	0	0	0	0	2,398	0	0	15,995	0	0	\$18,826	
FUND RAISING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	119	0	1,630	\$1,749	
AGENCY EVENTS	0	0	0	0	0	0	0	0	0	0	0	2,934	0	268	\$3,202	
LEGAL SERVICES	0	0	0	0	0	0	15,153	8,274	0	972	0	2,801	0	0	\$27,200	
MISCELLANEOUS	0	0	0	0	0	0	133	0	670	0	0	3,808	0	0	\$4,611	
INVESTMENT EXPENSES	0	0	0	0	0	0	0	0	0	0	0	1,746	0	0	\$1,746	
INTEREST	0	0	1,243	0	0	0	0	0	0	0	0	3,282	0	0	\$4,525	
DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	39,977	0	0	\$39,977	
TOTAL EXPENSES	39,029	184,900	70,608	27,000	13,914	23,257	266,030	8,274	147,969	295,659	88,450	164,996	5,690	5,000	25,851	1,366,627

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2003

(With Comparative Totals for 2002)

	<u>2003</u>	<u>2002</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Increase In Net Assets	\$72,468	\$40,699
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:		
Depreciation	39,977	31,068
(Increase) Decrease In Operating Assets:		
Grants Receivables	(37,414)	46,241
Prepaid Expenses	(11,314)	7,381
Deposit	727	(171)
Increase (Decrease) In Operating Liabilities:		
Accounts Payable	-0-	(2,235)
Withholding	997	416
Accrued Vacations	(1,147)	2,956
Accrued Wages	(682)	4,611
Refundable Advances	(141,515)	134,558
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(77,903)</u>	<u>265,524</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
(Increase) Decrease in Baton Rouge Foundation	(25,359)	16,296
Purchase of Equipment & Improvements	(154,720)	(47,957)
	<u>(180,079)</u>	<u>(31,661)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>		
Repayment of Long-Term Debt	(16,827)	(15,294)
NET INCREASES IN CASH AND CASH EQUIVALENTS	(274,809)	218,569
CASH AND CASH EQUIVALENTS, Beginning of Year	<u>475,266</u>	<u>256,697</u>
CASH AND CASH EQUIVALENTS, End of Year	<u>200,457</u>	<u>475,266</u>
SUPPLEMENTAL DATA:		
Interest paid	<u>4,321</u>	<u>5,853</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE #1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Capital Area Family Violence Intervention Center, Inc. (Center) is a Louisiana non-profit corporation, incorporated in 1991 to administer programs to assist battered women in the greater Baton Rouge Area. Such programs include a 24 hour hotline, counseling, advocacy temporary emergency shelter and education and training.

BASIS OF PRESENTATION

The financial statements are presented in accordance with Statement of Financial Accounting Standards No. 116 (SFAS No. 116), "Accounting for Contributions Received and Contributions Made" and Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". SFAS No. 116 requires contributions to be recognized as revenue when they are received or unconditionally pledged. SFAS No. 117, which eliminates the utilization of fund accounting for financial reporting purposes, requires net assets to be classified as either 1) unrestricted, 2) temporarily restricted, or 3) permanently restricted depending on limitations placed on the net assets.

DONATED SERVICES

Amounts have not been reported in the statements for donated services because they do not meet the criteria for recognition under SFAS No. 116. A substantial number of volunteers have donated significant amounts of their time to the Organization.

Contributions of service shall be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individual possessing those skills and would typically need to be purchased if not provided by donation.

REVENUE RECOGNITION

Contributions are recognized as revenue when they are received or unconditionally pledged.

Conditions - Contributions are recorded as unrestricted as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

REVENUE RECOGNITION: CONTRIBUTIONS - Continued...

All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purposes restriction is accomplished), temporarily restricted net assets are classified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used.

Contributions receivable represent amounts committed by donors that have not been received by the Organization.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code.

CASH AND CASH EQUIVALENTS

For the purposes of the statement of cash flows, the organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

PREPAID

Insurance and similar services which extend over more than one accounting period have been recorded as prepaid.

ACCOUNTS RECEIVABLE

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

USE OF ESTIMATES

The preparation of financial statements in-conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of 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.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

PROPERTY AND EQUIPMENT

The purchase of property and equipment is recorded at cost. It is the Organization's policy to capitalize expenditures for these items in excess of \$500 or that materially increase the estimated useful life of assets are capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Property and equipment is depreciated using the straight-line method over the estimated useful lives of 10 to 32 years for buildings and improvements and 5-10 years for equipment.

COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the House's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE #2. CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK

The Organization maintains four of its bank accounts at three financial institutions. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 and collateralized for the excess. There was no uninsured cash at year end.

NOTE #3. FIXED ASSETS

A summary of Fixed Asset at year-end follows:

	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>BOOK VALUE</u>
Land	\$45,000	-0-	\$45,000
Furniture and Fixtures	206,937	\$125,382	81,555
Buildings	578,130	206,571	371,559
	<u>830,067</u>	<u>331,953</u>	<u>498,114</u>

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE #4. BOARD DESIGNATED ENDOWMENT FUND

In order to assure the perpetual operations of the Center and the continuation of its goals the Center established an board designated endowment fund with the Baton Rouge Area Foundation. The activity of the fund is as follow for the year:

Balance, Beginning of Year	\$103,640
Revenue - Gifts	-0-
Net Gain on Investments	24,019
Income on Investments	3,086
Expenses	(597)
Transfer to Income	(1,149)
	<hr/>
Balance, End of Year	128,999
	<hr/> <hr/>

NOTE #5. NOTES PAYABLE

The Center has a note payable with a balance of \$72,365 (originally \$196,298) secured by land and buildings payable to Diocese of Baton Rouge in monthly installments of \$1,762 at an annual interest rate of 6%. During 2003 the interest rate decreased to 4.5%. Future principal reductions by year total: \$18,264 in 2004, \$19,209 in 2005, \$19,283 in 2006, and \$15,609 in 2007.

NOTE #6. TAX DEFERRED ANNUITY

The employees of Capital Area Family Violence Intervention Center, Inc. participate in a tax deferred annuity where by they elect to defer a percentage of their salary. The Center contributes 6% of employees' salary after one year.

NOTE #7. REFUNDABLE ADVANCES

The transfer of assets with a conditional promise to contribute them should be accounted for as a refundable advance until the conditions have been met or waived by the donor. Refundable advances consist of:

LCADV RPAP PC	\$20
Women's E & W	5,000
Baton Rouge Area Foundation	1,047
Pennington	20,000
Wal Mart Foundation	1,000
	<hr/>
	27,067
	<hr/> <hr/>

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE #8. COMPENSATED ABSENCES

At year-end the employees of the Center had accumulated \$22,490 of unused employee leave benefits.

NOTE #9. LITIGATION AND CLAIMS

The Center has represented to me there is no litigation pending against the Center, as of December 31, 2003, nor is the Center aware of any unasserted claims.

NOTE #10. CONTINGENCIES

The Capital Area Family Violence Intervention Center receives a large portion of its revenues from government grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

NOTE #11. - RISK MANAGEMENT

The Center is exposed to various risks of loss related to torts, theft of, damage of and destruction of assets; errors and omissions and natural disasters for which the Center carries commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

SUPPLEMENTAL INFORMATION

Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

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

April 30, 2004

To the Board of Directors
Capital Area Family Violence Intervention Center, Inc.
Baton Rouge, Louisiana

I have audited the financial statements of the Capital Area Family Violence Intervention Center, Inc. as of and for the year ended December 31, 2003, and have issued my report thereon dated April 30, 2004. I conducted my 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 Organization'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 those 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 are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Organization'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 weakness. 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.

I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization and federal awarding agencies, pass-through entities, and Louisiana State Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Walter D. Duvall

Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

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

April 30, 2004

Members of the Board of Directors
Capital Area Family Violence Intervention Center, Inc.
Baton Rouge, Louisiana

Compliance

I have audited the compliance of Capital Area Family Violence Intervention Center, Inc. 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. The organization's major federal programs are identified in the schedule of federal financial assistance. Compliance with the requirements of law, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organizations management. My responsibility is to express an opinion on the Capital Area Family Violence Intervention Center, Inc.'s compliance based on my audit.

I conducted my 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; 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the Capital Area Family Violence Intervention Center, Inc. compliance with those requirements and performing such other procedures as I considered in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Capital Area Family Violence Intervention Center, Inc.'s Compliance with those requirements.

In my opinion, the Capital Area Family Violence Intervention Center, 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 Capital Area Family Violence Intervention Center, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant applicable to federal programs. In planning and performing my audit, I considered the Capital Area Family Violence Intervention Center, 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on 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 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 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 operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization and federal awarding agencies, pass-through entities, and Louisiana State Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Handwritten signature: H. O. DeWitt

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2003

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECEIVED</u>	<u>TOTAL EXPENDITURES</u>
PASS THROUGH FUNDS:			
<u>DEPARTMENT OF JUSTICE</u>			
DOMESTIC VIOLENCE PROGRAM	16.575	\$97,919	\$97,919
DOMESTIC VIOLENCE LEGAL ASST	16.588	24,801	24,801
		<u>122,720</u>	<u>122,720</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
EMERGENCY FOOD AND SHELTER	83.523	13,914	13,914
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
SHELTER PLUS CARE	14.238	27,000	27,000
<u>DEPARTMENT OF EDUCATION</u>			
CHILD AND ADULT CARE FOOD	10.558	40,273	40,273
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>			
FAMILY VIOLENCE PREVENTION	93.592	81,721	81,721*
TEMPORARY ASSISTANCE FOR NEEDY	93.558	146,700	146,700*
		<u>228,421</u>	<u>228,421</u>
TOTAL		<u><u>432,328</u></u>	<u><u>432,328</u></u>

* Considered Major Programs

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 2003

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES, NO, PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
--------------------------	---	-------------------------------	---	--

NONE

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF CURRENT YEARS AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 2003

NONE