

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT**

**CALCASIEU WOMEN'S SHELTER, INC.**

**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 9-1-04

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# Langley, Williams & Company, L.L.C.

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OF PUBLIC ACCOUNTANCY  
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COMPANY AUDIT FIRMS

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Calcasieu Women's Shelter, Inc.  
Lake Charles, Louisiana

We have audited the accompanying statement of financial position of Calcasieu Women's Shelter, Inc. (a nonprofit 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 Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Calcasieu Women's Shelter, Inc. as of December 31, 2003, and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note I, errors resulting in understatement of previously reported net assets as of December 31, 2002, were discovered by management of the Company during the current year. Accordingly, an adjustment has been made to the beginning balance of net assets.

In accordance with the *Government Auditing Standards*, we have also issued a report dated February 13, 2004 on our consideration of the Organization's internal control over financial reporting and our 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 our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Calcasieu Women's Shelter, 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Langley, Witham & Co., LLP.*

February 13, 2004

CALCASIEU WOMEN'S SHELTER, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2003

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	242,556
Grants receivable		125,901
Pledges receivable		149,800
Prepaid expenses		9,096
Total current assets		<u>527,353</u>

PROPERTY AND EQUIPMENT

Land		71,160
Buildings		725,080
Works of art		6,035
Furniture, fixtures and equipment		<u>129,693</u>
		931,968
Less accumulated depreciation		<u>358,397</u>
Net property and equipment		<u>573,571</u>

OTHER ASSETS

Assets held for sale-works of art		<u>30,905</u>
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TOTAL ASSETS	\$	<u><u>1,131,829</u></u>
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See accompanying notes to financial statements.

## LIABILITIES AND NET ASSETS

### CURRENT LIABILITIES

Accounts payable	\$	2,449
Accrued liabilities		<u>172</u>
Total current liabilities		2,621

### NET ASSETS

#### Unrestricted:

Operations		380,965
Appropriated-land, building and equipment		<u>539,916</u>

Total unrestricted net assets 920,881

#### Temporarily restricted:

Operations		180,705
Appropriated-land, building and equipment		<u>27,622</u>

Total temporarily restricted net assets 208,327

Total net assets 1,129,208

TOTAL LIABILITIES AND NET ASSETS \$ 1,131,829

Calcasieu Women's Shelter, Inc.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2003

	Unrestricted		Temporarily Restricted		Total
	Operations	Fixed Assets	Operations	Fixed Assets	
<b>SUPPORT AND REVENUE</b>					
Support:					
Received directly-					
Contributions	\$ 127,777	\$ -	\$ -	\$ -	\$ 127,777
Special event (net of direct benefit costs)	34,718	-	-	-	34,718
Total received directly	<u>162,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,495</u>
Received indirectly-					
Allocated by United Way of Calcasieu Area, Inc.	-	-	149,800	-	149,800
Total support from the public	<u>162,495</u>	<u>-</u>	<u>149,800</u>	<u>-</u>	<u>312,295</u>
Grants from governmental agencies and other organizations	-	-	783,404	-	783,404
Total support	<u>162,495</u>	<u>-</u>	<u>933,204</u>	<u>-</u>	<u>1,095,699</u>
Revenue:					
Interest income	2,059	-	-	-	2,059
Loss on disposal of assets	-	(122)	-	-	(122)
Total revenue	<u>2,059</u>	<u>(122)</u>	<u>-</u>	<u>-</u>	<u>1,937</u>
Net assets released from restrictions:					
Satisfaction of donor restrictions	786,446	-	(786,446)	-	-
Satisfaction of time restrictions	149,800	-	(149,800)	-	-
<b>TOTAL SUPPORT AND REVENUES</b>	<u>1,100,800</u>	<u>(122)</u>	<u>(3,042)</u>	<u>-</u>	<u>1,097,636</u>
<b>EXPENSES</b>					
Program Services:					
Shelter, food and client needs	456,012	21,717	-	8,177	485,906
Counseling	461,861	-	-	-	461,861
Total program services	<u>917,873</u>	<u>21,717</u>	<u>-</u>	<u>8,177</u>	<u>947,767</u>
Supporting services:					
Management and general	201,597	2,413	-	909	204,919
Total expenses	<u>1,119,470</u>	<u>24,130</u>	<u>-</u>	<u>9,086</u>	<u>1,152,686</u>
Change in net assets before capital addition	(18,670)	(24,252)	(3,042)	(9,086)	(55,050)
Capital additions	(7,629)	1,150	-	6,479	-
<b>CHANGE IN NET ASSETS</b>	<u>(26,299)</u>	<u>(23,102)</u>	<u>(3,042)</u>	<u>(2,607)</u>	<u>(55,050)</u>
Net assets, beginning of year	368,734	572,831	183,747	12,216	1,137,528
Prior period adjustments	38,530	(9,813)	-	18,013	46,730
Adjusted net assets, beginning of year	<u>407,264</u>	<u>563,018</u>	<u>183,747</u>	<u>30,229</u>	<u>1,184,258</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 380,965</u>	<u>\$ 539,916</u>	<u>\$ 180,705</u>	<u>\$ 27,622</u>	<u>\$ 1,129,208</u>

See accompanying notes to financial statements.

Calcasieu Women's Shelter, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2003

	Program Services			Supporting Services	Total Expenses
	Shelter, Food and Client Needs	Counseling	Total	Management and General	
Salaries	\$ 152,763	\$ 377,300	\$ 530,063	\$ 87,460	\$ 617,523
Payroll taxes and fringe benefits	34,238	84,561	118,799	19,602	138,401
Total personnel	187,001	461,861	648,862	107,062	755,924
Client needs	96,973	-	96,973	-	96,973
Dues and subscriptions	1,547	-	1,547	-	1,547
Education	1,514	-	1,514	-	1,514
Insurance	7,671	-	7,671	7,670	15,341
Maintenance and repairs	10,807	-	10,807	1,201	12,008
Office supplies and expense	-	-	-	10,304	10,304
Postage and box rent	596	-	596	5,364	5,960
Printing	775	-	775	6,970	7,745
Professional services	16,890	-	16,890	-	16,890
Rent	21,783	-	21,783	-	21,783
Supplies	28,973	-	28,973	-	28,973
Taxes and licenses	5	-	5	-	5
Telephone	10,069	-	10,069	10,070	20,139
Travel and conventions	17,848	-	17,848	17,848	35,696
Uncollectible receivables	-	-	-	9,823	9,823
Utilities	31,809	-	31,809	3,534	35,343
Volunteer services	21,751	-	21,751	21,751	43,502
Total expenses before depreciation	456,012	461,861	917,873	201,597	1,119,470
Depreciation	29,894	-	29,894	3,322	33,216
Total expenses	\$ 485,906	\$ 461,861	\$ 947,767	\$ 204,919	\$ 1,152,686

See accompanying notes to financial statements



CALCASIEU WOMEN'S SHELTER, INC.

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2003

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from contributions and special events	\$ 162,495
Cash received from United Way	149,800
Cash received from governmental grants	761,982
Interest income received	2,059
Cash paid for operating expenses	<u>(1,114,721)</u>
Net cash used in operating activities	(38,385)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of equipment	<u>(7,629)</u>
Net cash used in investing activities	<u>(7,629)</u>
Net decrease in cash and cash equivalents	(46,014)
Cash and cash equivalents, beginning of year	<u>288,570</u>
Cash and cash equivalents, end of year	<u>\$ 242,556</u>

See accompanying notes to financial statements

CALCASIEU WOMEN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE A- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

Calcasieu Women's Shelter, Inc. provides around the clock shelter and temporary lodging for the victims of family violence and their children. Comprehensive counseling and supportive services are also provided as well as rape crisis counseling.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Support and Revenue

Contributions directly from the public are generally available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts. The majority of the unrestricted promises to give are received from a broad base of Calcasieu Parish contributors as a result of various fundraising activities. Additionally, grants from state agencies (primarily the Louisiana Department of Health and Human Resources and the Louisiana Commission on Law Enforcement) and the Organization's allocation from the local chapter of the United Way are considered promises to give and are recorded when the award is made.

Grants and United Way allocations are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Endowment contributions and investments are permanently restricted by the donor. Investment earnings available for distribution are recorded in unrestricted net assets. Investment earnings with donor restrictions are recorded in temporarily or permanently restricted net assets based on the nature of the restrictions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

CALCASIEU WOMEN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE A- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Income tax status

Calcasieu Women's Shelter, Inc. was incorporated under the laws of the State of Louisiana on January 25, 1979. The corporation is operated exclusively for charitable and educational services and has qualified for the exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and equipment

Property and equipment is stated at cost or fair market value at date of donation for in-kind contributions. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Depreciation amounted to \$33,216 for the year ended December 31, 2003, and is calculated on the straight-line method based on the estimated useful lives below:

Buildings	30 - 40 years
Furniture, fixtures and equipment	5 - 8 years
Works of art	Not depreciated

The Organization follows the practice of capitalizing all property and equipment in excess of \$500.

Assets held for sale - prints

Assets held for sale is stated at fair market value at the date of donation and consists of a large quantity of Elton Louviere prints received in 2001 that will be sold in future years as a fundraiser.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

CALCASIEU WOMEN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE B – DONATED MATERIALS AND SERVICES

Included in contributions revenue and program expenses is the estimated value of donated materials, equipment and volunteer hours of \$ 56,699. Contributed services were used for shelter program activities and clerical activities.

NOTE C – GRANTS FROM GOVERNMENTAL AGENCIES

A summary of grants from governmental agencies during 2003 are as follows:

	<u>2003</u>
I.O.L.T.A.	\$ 11,900
City of Lake Charles (HUD)	8,561
Louisiana Commission on Law Enforcement	195,228
Office of Public Health	258,468
Louisiana Coalition Against Domestic Violence	260,084
Louisiana Foundation Against Sexual Assault	43,301
Other Funding Sources	<u>5,862</u>
	<u>\$ 783,404</u>

NOTE D – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

Programs and supporting activities:	
Periods after December 31, 2003 (United Way)	\$ 149,800
Fixed assets restricted to program activities	27,622
Assets held for sale – prints	<u>30,905</u>
 Total temporarily restricted net assets	 <u>\$ 208,327</u>

CALCASIEU WOMEN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE D – TEMPORARILY RESTRICTED NET ASSETS – (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by donors as follows:

Purpose restriction accomplished:	
Program and supporting activities (Government grants)	\$ 786,446
Time restrictions expired on United Way contributions	<u>149,800</u>
Total satisfaction of donor restrictions	\$ <u>936,246</u>

NOTE E – COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and accordingly no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when they are actually paid to employees.

NOTE F – PENSION COSTS

The Organization has a defined contribution pension plan that covers all personnel who have complete one year of service consisting of at least 1,000 hours and are at least twenty-one years of age. Contributions to the plan were based on three percent of gross wages and amounted to \$17,199 for the year ended December 31, 2003.

NOTE G – CONTINGENCY

The Organization was notified by the Louisiana Coalition Against Domestic Violence, the awarding agency on several of the Organization's grants, that certain requests for reimbursements under grant contracts totaling \$9,823 would not be honored. The Organization will pursue collection of these reimbursements as it contends that the reimbursements relate to eligible expenditures under a valid grant contract. These reimbursement requests are recorded in grants receivable, however, they are fully reserved by an allowance for uncollectible accounts.

CALCASIEU WOMEN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE H – STATEMENT OF CASH FLOWS

Following is the reconciliation of change in net assets to net cash used in operating activities for the year ended December 31, 2003:

Change in net assets	\$( 55,050)
Adjustments to reconcile net assets to net cash provided by operating activities:	
Depreciation	33,216
Loss on disposal of assets	122
Changes in assets and liabilities:	
Net (increase) decrease in:	
Grants receivable	( 21,422)
Prepaid expense	3,884
Net increase (decrease) in:	
Accounts payable	984
Accrued payroll taxes	( 119)
	\$( <u>38,385</u> )

For purposes of the statement of cash flows, cash equivalents include all highly liquid debt instruments with original maturities of three month or less.

NOTE I – PRIOR PERIOD ADJUSTMENT

Certain grants receivable totaling \$32,497 related to 2002 was not recorded until 2003. Additionally, accumulated depreciation was overstated by \$14,233 at December 31, 2003. Beginning net assets was increased by a total of \$46,730 to adjust for the effects of these errors.





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

To the Board of Directors  
Calcasieu Women's Shelter, Inc.  
Lake Charles, Louisiana

We have audited the financial statements of Calcasieu Women's Shelter, Inc. (a nonprofit organization) as of and for the year ended December 31, 2003, and have issued our report thereon dated February 13, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning our audit, we considered the Organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matter involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of directors, management, the legislative auditor, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.

*Jamley, William C., L.L.C.*

February 13, 2004





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## INDEPENDENT AUDITORS' 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  
Calcasieu Women's Shelter, Inc.  
Lake Charles, Louisiana

### Compliance

We have audited the compliance of Calcasieu Women's Shelter, Inc., (a nonprofit organization) 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 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 the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards of the United States; 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 a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and perform in such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of directors, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Langley, William C., d.l.c.*

February 13, 2004

**CALCASIEU WOMEN'S SHELTER, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**December 31, 2003**

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Calcasieu Women's Shelter, Inc.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Calcasieu Women's Shelter, Inc. were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for major federal award programs for Calcasieu Women's Shelter, Inc. expresses an unqualified opinion on all major federal programs.
6. The audit disclosed no audit findings relating to major programs.
7. The programs tested as major programs included:
  - U.S. Department of Justice, Office of Justice Programs  
Violence Against Women Formula Grants  
CFDA 16.588
  - U.S. Department of Health and Human Services  
Grants for Battered Women's Shelters  
CFDA 93.671
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Calcasieu Women's Shelter was determined to be a low-risk auditee.

CALCASIEU WOMEN'S SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

December 31, 2003

FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

No reportable conditions were disclosed during the audit.

Total questioned costs

\$           -

PRIOR YEAR FINDINGS

No findings or reportable conditions were noted in the prior year.

**SUPPLEMENTAL INFORMATION**

CALCASIEU WOMEN'S SHELTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2003

<u>Federal Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity's ID Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Justice, Violence Against Women Office</u>			
Passed through Louisiana Commission On Law Enforcement Under Stop Violence Against Women Formula Grant Program:			
VAWA Sexual Assault Outreach	16.588	M01-8-023	\$ 8,386
VAWA Domestic Violence Program	16.588	M01-8-001	10,000
VAWA Sexual Assault Outreach	16.588	M02-8-007	18,474
VAWA Domestic Violence Program	16.588	M02-8-012	12,679
			<u>49,539</u>
Passed through Louisiana Commission on Law Enforcement Under Victims Crime Act of 1984:			
Victim Outreach Program	16.575	C02-6-006	57,844
Victim Outreach Program	16.575	C02-6-005	58,568
Victim Outreach Program	16.575	C03-6-007	19,013
Victim Outreach Program	16.575	C03-6-008	10,264
			<u>145,689</u>
Passed through Louisiana Foundation Against Sexual Assault:			
Rape Crisis Outreach Program	16.588	N/A	43,301
Passed through Louisiana Coalition Against Domestic Violence:			
Rural Project	16.588	TANF-2002-03-RP001	33,643
Rural Project	16.588	TANF-2002-03-RP004	32,233
Rural Project	16.588	TANF-2003-04-RP013	13,288
Rural Project	16.588	TANF-2003-04-RP001	14,799
Children's Rural	16.588	2002-03-TANF-RPCS020	12,940
Children's Rural	16.588	2003-04-TANF-RPCS020	6,371
Children's Services	16.588	2002-03-TANF-CS001	32,101
Children's Services	16.588	2003-04-TANF-CS001	13,010
Urban Project	16.588	2002-03-TANF-UP041	31,619
Urban Project	16.588	2003-04-TANF-UP041	11,437
RPAP	16.588	2002-03-RPAP-004	9,060
RPAP	16.588	2002-03-TANF-RPAP-007	5,653
RPAP	16.588	2002-03-RPAP-021	7,993
RPAP	16.588	2003-04-RPAP-004	7,250
RPAP	16.588	TANF-2003-04-RPAP-021	2,482
UPAP	16.588	2002-03-TANF-UPAP-050	11,927
UPAP	16.588	2003-04-TANF-UPAP-050	14,278
			<u>260,084</u>

CALCASIEU WOMEN'S SHELTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

December 31, 2003

<u>Federal Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity's ID Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Resources</u>			
Passed through Louisiana Office			
Of Women's Services:			
Family Violence Program	93.671	575913	43,534
Family Violence Program	93.671	601375	51,387
			<u>94,921</u>
<u>U.S. Department of House and Urban Development</u>			
Passed through Louisiana Department of Social Services and City of Lake Charles:			
Emergency Shelter Program	14.231	N/A	8,561
<u>U.S. Department of Agriculture</u>			
Passed through Louisiana Department of Agriculture:			
Commodities Distribution	10.550	N/A	720
<u>U.S. Department of Education</u>			
Passed through Lafayette Parish School Board:			
Summer Program	84.010	N/A	1,454
			<u>\$ 604,269</u>