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CAPITAL AREA FAMILY VIOLENCE
INTERVENTION CENTER, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

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 9/5/07

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Certified Public Accountant



Donald C. DeVille

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INDEPENDENT AUDITOR'S REPORT

May 14, 2007

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, 2006, 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, 2006, 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 May 14, 2007, on our consideration of Baton Rouge Black Alcoholism Council's internal control over financial reporting and our tests of its compliance with laws and regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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 our audit.

N. P. Dutilleul

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2006

(With Comparative Totals for 2005)

| | <u>UNRESTRICTED</u> | <u>TEMPORARILY RESTRICTED</u> | <u>TOTALS</u> <u>2006</u> | <u>2005</u> |
|---|---------------------|-----------------------------------|------------------------------|----------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$142,368 | \$-0- | \$142,368 | \$117,447 |
| Baton Rouge Foundation | 121,466 | -0- | 121,466 | 109,190 |
| Accounts Receivable | 31 | -0- | 31 | -0- |
| Grants & Other Receivables | 210,770 | -0- | 210,770 | 205,930 |
| Prepaid Expenses | 18,410 | -0- | 18,410 | 17,043 |
| Property Plant & Equipment | 467,644 | -0- | 467,644 | 469,857 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL ASSETS | 960,689 | -0- | 960,689 | 919,467 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| LIABILITIES | | | | |
| Accounts Payable | \$15,121 | \$-0- | \$15,121 | \$-0- |
| Benefits Payable | 3,963 | -0- | 3,963 | 1,168 |
| Accrued Vacation | 32,289 | -0- | 32,289 | 28,275 |
| Accrued Wages | 40,812 | -0- | 40,812 | 29,661 |
| Refundable Advances | -0- | -0- | -0- | 61,428 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL LIABILITIES | 92,185 | -0- | 92,185 | 120,532 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| NET ASSETS | | | | |
| Unrestricted-Undesignated | 747,038 | -0- | 747,038 | 689,745 |
| Unrestricted-Designated | 121,466 | -0- | 121,466 | 109,190 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL NET ASSETS | 868,504 | -0- | 868,504 | 798,935 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| TOTAL LIABILITIES & NET ASSETS | 960,689 | -0- | 960,689 | 919,467 |
| | <hr/> <hr/> | <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 ACTIVITIES
YEAR ENDED DECEMBER 31, 2006

(With Comparative Totals for 2005)

| | <u>UNRESTRICTED</u> | <u>TEMPORARILY RESTRICTED</u> | <u>2006</u> | <u>TOTAL 2005</u> |
|--|---------------------|-----------------------------------|------------------|-----------------------|
| REVENUE AND OTHER SUPPORT: | | | | |
| Contributions | \$77,866 | \$-0- | \$77,866 | \$87,494 |
| United Way | 269,570 | -0- | 269,570 | 295,740 |
| Grants-Federal, State, Local | 1,202,748 | -0- | 1,202,748 | 816,002 |
| Interest & Investment Income | 39 | -0- | 39 | 32 |
| Gain on Investments | 13,497 | -0- | 13,497 | 10,776 |
| Fund Raising | 83,356 | -0- | 83,356 | 55,091 |
| Miscellaneous | 6,616 | -0- | 6,616 | 5,545 |
| TOTAL REVENUE AND OTHER SUPPORT | 1,653,692 | -0- | 1,653,692 | 1,270,680 |
| EXPENSES: | | | | |
| PROGRAM SERVICES | | | | |
| BRAF | 79,032 | -0- | 79,032 | -0- |
| CACFP | 37,773 | -0- | 37,773 | 43,419 |
| City Constable | -0- | -0- | -0- | 34,357 |
| City Parish | 162,253 | -0- | 162,253 | 184,867 |
| CVA | 62,861 | -0- | 62,861 | 72,809 |
| Department of Labor | 18,682 | -0- | 18,682 | -0- |
| ESPG | 19,705 | -0- | 19,705 | 33,974 |
| FEMA | 14,458 | -0- | 14,458 | 15,021 |
| NNEDV/DOH | -0- | -0- | -0- | 12,850 |
| LAV | 186,669 | -0- | 186,669 | -0- |
| Office of Womens Support | 360,345 | -0- | 360,345 | 355,026 |
| Pennington | -0- | -0- | -0- | 10,000 |
| United Way | 292,149 | -0- | 292,149 | 286,941 |
| VAWA | 28,105 | -0- | 28,105 | 17,066 |
| Other Public Donation | 278,419 | -0- | 278,419 | 151,165 |
| Fund Raising | 43,672 | -0- | 43,672 | 54,474 |
| TOTAL EXPENSES | 1,584,123 | -0- | 1,584,123 | 1,271,969 |
| INCREASE IN NET ASSETS | 69,569 | -0- | 69,569 | (1,289) |
| NET ASSETS AT BEGINNING OF YEAR | 798,935 | -0- | 798,935 | 800,224 |
| NET ASSETS AT END OF YEAR | 868,504 | -0- | 868,504 | 798,935 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2006

(With Comparative Totals for 2005)

| | CITY | | DEPT | OWP. | | UNITED | | ALL | | TOTAL | | | | | |
|-----------------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|---------------|----------------|---------------|------------------|------------------|
| | GRANTS | CACFP | | PARISH | CVA | LABOR | ESGP | FEMA | LAV | OVS | WAY | VAWA | OTHER | RAISING | 2006 |
| Salaries | \$29,978 | \$14,187 | \$141,279 | \$52,621 | \$0 | \$0 | \$0 | \$79,183 | \$278,493 | \$192,452 | \$23,844 | \$26,036 | \$0 | \$838,073 | \$726,558 |
| Employee Benefits | 8,101 | 308 | 20,974 | 10,240 | 0 | 0 | 0 | 14,155 | 54,226 | 80,211 | 4,261 | 5,641 | 0 | 198,117 | 183,075 |
| Supplies | 2,747 | 23,278 | 0 | 0 | 42 | 0 | 7,418 | 1,495 | 0 | 796 | 0 | 20,142 | 4,605 | 60,523 | 42,605 |
| Printing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,981 | 1,264 | 4,245 | 3,122 |
| Professional Fees | 750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,291 | 570 | 7,611 | 4,850 |
| Dues & Memberships | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 1,982 | 400 | 2,532 | 2,299 |
| Insurance | 2,323 | 0 | 0 | 0 | 0 | 1,278 | 0 | 0 | 0 | 7,063 | 0 | 10,338 | 6,581 | 27,583 | 27,589 |
| Postage | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 | 0 | 1,430 | 1,419 | 3,265 | 3,904 |
| Occupancy | 4,284 | 0 | 0 | 0 | 0 | 12,104 | 0 | 1,015 | 27,626 | 2,385 | 0 | 47,405 | 14,285 | 109,104 | 106,636 |
| Equipment Expense | 8,087 | 0 | 0 | 0 | 0 | 0 | 0 | 2,911 | 669 | 0 | 0 | 16,237 | 4,982 | 32,888 | 11,866 |
| Financial Assistance | 1,719 | 0 | 0 | 0 | 0 | 6,323 | 7,040 | 0 | 0 | 0 | 0 | 16,508 | 186 | 31,776 | 43,058 |
| Bank Charges | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 881 | 581 | 1,497 | 1,101 |
| Petty Cash | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 187 | 0 | 192 | 0 |
| Training/Development | 14,806 | 0 | 0 | 0 | 18,640 | 0 | 0 | 5,192 | 0 | 1,414 | 0 | 8,707 | 10 | 48,769 | 5,858 |
| Staff Cost | 1,397 | 0 | 0 | 0 | 0 | 0 | 0 | 2,319 | 0 | 0 | 0 | 12,227 | 279 | 16,222 | 8,789 |
| Fund Raising Cost | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 478 | 5,929 | 6,407 | 5,077 |
| Agency Event Expense | 1,002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 0 | 156 | 1,208 | 2,416 | 2,990 |
| Legal Services | 3,497 | 0 | 0 | 0 | 0 | 0 | 0 | 80,399 | 0 | 6,759 | 0 | 29,479 | 1,373 | 121,507 | 36,504 |
| Miscellaneous | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 4,113 | 0 | 4,198 | 12,042 |
| Bad Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,065 | 0 | 22,065 | 0 |
| Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,906 |
| Investment Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,222 | 0 | 1,222 | 2,182 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,913 | 0 | 43,913 | 39,858 |
| Total Expenses | 79,032 | 37,773 | 162,253 | 62,881 | 18,682 | 19,705 | 14,458 | 186,669 | 360,345 | 292,149 | 28,105 | 278,419 | 43,672 | 1,584,123 | 1,271,969 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2006

(With Comparative Totals for 2005)

| | <u>2006</u> | <u>2005</u> |
|--|-----------------------|-----------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Increase (Decrease) In Net Assets | \$69,569 | \$ (1,289) |
| Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities: | | |
| Depreciation | 43,913 | 39,858 |
| (Increase) Decrease In Operating Assets: | | |
| Accounts Receivable | (31) | -0- |
| Grants Receivables | (4,840) | (34,466) |
| Prepaid Expenses | (1,367) | (3,419) |
| Increase (Decrease) In Operating Liabilities: | | |
| Accounts Payable | 15,121 | -0- |
| Benefits Payable | 2,795 | (1,191) |
| Accrued Vacations | 4,014 | 3,656 |
| Accrued Wages | 11,151 | (1,883) |
| Refundable Advances | (61,428) | 36,428 |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | <u>78,897</u> | <u>37,694</u> |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | |
| (Increase) Decrease in Baton Rouge Foundation | (12,276) | 32,906 |
| Purchase of Equipment & Improvements | (41,700) | 31,162 |
| | <u>(53,976)</u> | <u>1,744</u> |
| <u>CASH FLOWS FROM FINANCING ACTIVITIES:</u> | | |
| Repayment of Long-Term Debt | -0- | (54,101) |
| NET INCREASES IN CASH AND CASH EQUIVALENTS | <u>24,921</u> | <u>(14,663)</u> |
| CASH AND CASH EQUIVALENTS, Beginning of Year | <u>117,447</u> | <u>132,110</u> |
| CASH AND CASH EQUIVALENTS, End of Year | <u><u>142,368</u></u> | <u><u>117,447</u></u> |
| SUPPLEMENTAL DATA: | | |
| Interest paid on Mortgage | <u>-0-</u> | <u>1,906</u> |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

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, 2006

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, 2006

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 its two bank accounts at two financial institutions. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As of December 31, 2006, \$69,852 exceeded the FDIC limit and was therefore uninsured.

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 | 236,545 | 180,033 | 56,512 |
| Buildings | 642,484 | 276,352 | 366,132 |
| | <hr/> | <hr/> | <hr/> |
| Total | 924,029 | 456,385 | 467,644 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

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 | \$109,190 |
| Net Gain on Investments | 10,376 |
| Income on Investments | 3,121 |
| Investment Expense | (644) |
| Administrative Fee | (577) |
| | _____ |
| Balance, End of Year | 121,466 |

NOTE #5. NOTES PAYABLE

During 2005 the Center had a note payable (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%. The Center paid \$54,101 to pay-off the note early in 2005. There was nothing outstanding as of December 31, 2006.

NOTE #6. 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:

| | 2006 | 2005 |
|------------------------------------|-------|---------|
| Baton Rouge Area Foundation-Powell | \$-0- | \$5,000 |
| Baton Rouge Area Foundation | -0- | 8,000 |
| Fore Kids | -0- | 5,000 |
| Baton Rouge State Fair | -0- | 1,500 |
| WCSO 2006 Sponsors | -0- | 5,200 |
| United Way Katrina Funds | -0- | 36,728 |
| | _____ | _____ |
| Total | -0- | 61,428 |

NOTE #7. 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.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE #8. 403 (b) THRIFT PLAN

The organization provides a 403 (b) Thrift Plan to employees completing 12 months of service of 1,000 hours. The employee can make voluntary contributions from their pre-tax salary. The employer makes a contribution up to 6% of the employee's compensation. During the year, the Organization contributed \$37,280 to the Plan.

NOTE #9. COMPENSATED ABSENCES

At year-end the employees of the Center had accumulated \$32,289 of unused employee leave benefits.

NOTE #10. LITIGATION AND CLAIMS

The Center has represented to me there is no litigation pending against the Center, as of December 31, 2006, nor is the Center aware of any unasserted claims.

NOTE #11. 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 #12. - 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

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

May 14, 2007

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, 2006, and have issued my report thereon dated May 14, 2007. 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Capital Area Family Violence Intervention Center, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Capital Area Family Violence Intervention Center, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 an instance of noncompliance that are required to be reported under Government Auditing Standards.

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

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



CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 2006

| <u>REF</u> | <u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</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, 2006

NONE

Certified Public Accountant



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MANAGEMENT LETTER

May 14, 2007

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

In planning and performing my audit of the financial statements of Capital Area Family Violence Intervention Center, Inc. for the year ended December 31, 2006, I considered its internal control structure in order to determine my auditing procedures for the purposes of expressing my opinion on the financial statements and not to provide assurance on the internal control.

However, during my audit I became aware of several matters that are opportunities for strengthening internal control and operating efficiency. This letter summarizes my comments and suggestions concerning those matters. This letter does not affect my report dated May 14, 2006, on the financial statements of Capital Area Family Violence Intervention Center, Inc.

The accompanying comments and recommendations are intended solely for the information and use of management and others within the organization and should not be used by anyone other than these specified parties.

1. Bank Reconciliation Review by Outside CPA

Finding: A conversation I had with the Organization's consulting CPA indicated that she was given the bank reconciliations six months at a time to review.

Auditor Recommendation: I recommend that the bank reconciliations be giving to the consulting CPA monthly to be reviewed.

2. Outstanding Receivables

Finding: About half of the \$210,000 grant receivables are not collected as of May 14, 2006, are about 135 days old.

Auditor Recommendation: Most of my client collect their grants receivable within 45 days. I recommend that the Organization attempt to collect its receivables more timely.

I will review the status of these comments during my next audit engagement. I have already discussed many of these comments and suggestions with various organization personnel, and I will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "M. C. [unclear]", written in a cursive style.