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SOUTHEAST SPOUSE ABUSE PROGRAM

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED

June 30, 2000

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 1-3-01

SOUTHEAST SPOUSE ABUSE PROGRAM

**FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
June 30, 2000**

C O N T E N T S

	Page
Independent Auditor's Report	3
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	7
Statement of Cash Flows	9
Notes to the Financial Statements	10
Summary Schedule of Prior Audit Findings	17
Corrective Action Plan for Current Year Audit Findings	18
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	19

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Southeast Spouse Abuse Program
Post Office Box 1946
Hammond, Louisiana 70401

We have audited the accompanying statement of financial position of the Southeast Spouse Abuse Program (a nonprofit organization) as of June 30, 2000, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Program's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *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 misstatements. 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 the Southeast Spouse Abuse Program as of June 30, 2000, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 22, 2000, on our consideration of the Southeast Spouse Abuse Program's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

September 22, 2000

**SOUTHEAST SPOUSE ABUSE
STATEMENT OF FINANCIAL POSITION
June 30, 2000**

ASSETS

Current Assets:

Cash	\$	47,748
Receivable - LA State		6,880
Receivable - Crime Victims Assistance		17,805
Receivable - LA Marriage License		1,332
Receivable - Family Violence Prevention		7,134
Receivable - Emergency Shelter Grant Program		3,551
Receivable - Tangipahoa Area United Way		19,000
Receivable - Bogalusa Area United Way		4,400
Prepaid Expense		4,025
Total Current Assets		111,875

Fixed Assets:

Computers & Software		41,287
Furniture & Fixtures		21,972
Equipment		39,116
Library		434
Less: Accumulated Depreciation		(72,369)
Total Fixed Assets		30,440
Total Assets	\$	142,315

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts Payable	\$	1,160
Accrued Liabilities		14,028
Total Liabilities		15,188

Net Assets:

Unrestricted Net Assets		95,930
Temporarily Restricted Net Assets		31,197
Total Net Assets		127,127
Total Liabilities & Net Assets	\$	142,315

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2000**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
Public Support & Revenue			
Office of Women's Services:			
State General Funds	\$ -	\$ 106,330	\$ 106,330
Family Violence Prevention Fund	-	60,682	60,682
Louisiana Marriage License Fund	-	29,597	29,597
Louisiana Commission On Law Enforcement:			
Crime Victims Assistance	-	52,554	52,554
Stop Violence Against Women Act	-	21,384	21,384
Interest On Lawyers Trust Account (IOLTA)	-	25,200	25,200
United Way Funds:			
Tangipahoa Area United Way	-	19,000	19,000
Bogalusa Area United Way	-	4,000	4,000
City Of Hammond:			
Emergency Shelter Grant Program	-	18,194	18,194
Southeast Louisiana Legal Services	3,750	-	3,750
Individual Contributions	747	-	747
Clubs & Organizations	1,270	-	1,270
Interest Income	1,324	-	1,324
Other Income	107	-	107
In-Kind Donations	20,463	-	20,463
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	305,744	(305,744)	-
Satisfaction of Time Restrictions	24,700	(24,700)	-
Total Support & Revenue	<u>358,105</u>	<u>6,497</u>	<u>364,602</u>
EXPENSES:			
Payroll -			
Salaries & Wages	207,974	-	207,974
Payroll Taxes	15,612	-	15,612
Total Payroll Expense	<u>223,586</u>	<u>-</u>	<u>223,586</u>
Advertising	3,093	-	3,093
Apartment Rent	9,100	-	9,100
Bank Charges	198	-	198
Client Emergency Expense	6,298	-	6,298
Contract Services	7,313	-	7,313
Depreciation	13,718	-	13,718
Dues & Subscriptions	864	-	864
Employee Travel	8,087	-	8,087

(Continued)

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE
STATEMENT OF ACTIVITIES
(Continued)
June 30, 2000**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
EXPENSES: (Continued)			
Homeless Prevention	2,200	-	2,200
Insurance	20,084	-	20,084
In-Kind Expenses	17,738	-	17,738
Janitorial	1,500	-	1,500
Maintenance	3,697	-	3,697
Miscellaneous	1,342	-	1,342
Office Rent	32,800	-	32,800
Office Security	170	-	170
Pager	773	-	773
Postage	1,247	-	1,247
Printing & Copying	1,930	-	1,930
Program Travel	4,125	-	4,125
Supplies	4,931	-	4,931
Telephone	9,320	-	9,320
Training	3,712	-	3,712
Utilities	6,215	-	6,215
Volunteer Expense	1,742	-	1,742
	<u>385,783</u>	<u>-</u>	<u>385,783</u>
Change in Net Assets	(27,678)	6,497	(21,181)
Net Assets at Beginning of Year	<u>123,608</u>	<u>24,700</u>	<u>148,308</u>
Net Assets at End of Year	<u>\$ 95,930</u>	<u>\$ 31,197</u>	<u>\$ 127,127</u>

(Concluded)

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE
STATEMENT OF FUNCTIONAL EXPENSES
June 30, 2000**

	Supporting Services		Program Services		
	Management and General	Client Emergency	Louisiana State Contract	Tangipahoa United Way	Bogalusa United Way
EXPENSES:					
Payroll -					
Salaries & Wages	\$ 10,243	\$ -	\$ 100,921	\$ -	\$ -
Payroll Taxes	1,003	-	-	-	-
Total Payroll Expense	<u>11,246</u>	<u>-</u>	<u>100,921</u>	<u>-</u>	<u>-</u>
Advertising	1,574	-	-	175	-
Apartment Rent	-	-	-	-	-
Bank Charges	-	-	-	198	-
Client Emergency Expense	-	1,285	-	-	-
Contract Services	2,673	-	-	1,140	3,500
Depreciation	13,718	-	-	-	-
Dues & Subscriptions	50	-	-	564	-
Employee Travel	389	-	1,901	-	500
Homeless Prevention	-	-	-	-	-
Insurance	1,821	-	1,812	7,805	-
In-Kind Expenses	17,738	-	-	-	-
Janitorial	-	-	-	-	-
Maintenance	1,819	-	-	270	-
Miscellaneous	407	-	-	935	-
Office Rent	4,804	-	-	-	-
Office Security	-	-	-	170	-
Pager	-	-	-	773	-
Postage	847	-	-	-	-
Printing & Copying	-	-	246	1,097	-
Program Travel	1,461	-	864	1,800	-
Supplies	1,124	-	-	109	-
Telephone	1,652	-	-	-	-
Training	-	-	-	1,455	-
Utilities	158	-	586	767	-
Volunteer Expense	-	-	-	1,742	-
Total Expenses	<u>\$ 61,481</u>	<u>\$ 1,285</u>	<u>\$ 106,330</u>	<u>\$ 19,000</u>	<u>\$ 4,000</u>

The accompanying notes are an integral part of these statements.

Program Services

Crime Victims Assistance	Louisiana Marriage License	IOLTA	Family Violence Prevention	Emergency Shelter Grant Program	Stop Violence Against Women Act	Totals
\$ 38,215	\$ -	\$ 17,332	\$ 41,263	\$ -	\$ -	\$ 207,974
1,476	9,935	71	3,127	-	-	15,612
<u>39,691</u>	<u>9,935</u>	<u>17,403</u>	<u>44,390</u>	-	-	<u>223,586</u>
-	1,344	-	-	-	-	3,093
-	-	-	-	9,100	-	9,100
-	-	-	-	-	-	198
-	2,477	-	-	2,536	-	6,298
-	-	-	-	-	-	7,313
-	-	-	-	-	-	13,718
-	250	-	-	-	-	864
4,132	1,165	-	-	-	-	8,087
-	-	-	-	2,200	-	2,200
1,862	6,784	-	-	-	-	20,084
-	-	-	-	-	-	17,738
-	1,500	-	-	-	-	1,500
-	1,608	-	-	-	-	3,697
-	-	-	-	-	-	1,342
-	2,400	-	1,500	4,295	19,801	32,800
-	-	-	-	-	-	170
-	-	-	-	-	-	773
-	-	-	400	-	-	1,247
-	-	-	587	-	-	1,930
-	-	-	-	-	-	4,125
499	-	-	3,136	63	-	4,931
4,123	-	-	3,545	-	-	9,320
-	2,134	-	123	-	-	3,712
-	-	-	3,121	-	1,583	6,215
-	-	-	-	-	-	1,742
<u>\$ 50,307</u>	<u>\$ 29,597</u>	<u>\$ 17,403</u>	<u>\$ 56,802</u>	<u>\$ 18,194</u>	<u>\$ 21,384</u>	<u>\$ 385,783</u>

**SOUTHEAST SPOUSE ABUSE
STATEMENT OF CASH FLOWS
June 30, 2000**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (21,181)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	13,718
Change in Accounts Receivable	19,023
Change in Accounts Payable	1,160
Change in Accrued Expenses	6,819
Change in Due to IOLTA	<u>(410)</u>
Net Cash Provided from Operating Activities	<u>19,129</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment	<u>(8,852)</u>
Total Cash Flows Used by Investing Activities	<u>(8,852)</u>

Net Increase in Cash 10,277

CASH AT BEGINNING OF YEAR

37,471

CASH AT END OF YEAR

\$ 47,748

The accompanying notes are an integral part of these statements.

SOUTHEAST SPOUSE ABUSE PROGRAM
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Southeast Spouse Abuse Program is a nonprofit corporation organized for the purpose of providing the following:

- A. Emotional and psychological support to victims of family violence through the provision of crisis intervention and support counseling, advocacy, and referrals for other forms of necessary assistance.
- B. Information on the alternatives available to abused spouses, including information on shelter, public benefits, legal and criminal justice systems.
- C. Assistance to victims of family violence in establishing lives free from violence through help in searching for employment, housing and child care.
- D. Education to the people of Tangipahoa, St. Helena, Livingston, and Washington Parishes about the issues, concerns, and problems involved in family violence. This includes the training of law enforcement, health care, social service, and legal personnel who affect the lives of abused spouses.

Basis of Accounting

The financial statements of the Southeast Spouse Abuse Program have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Support and Revenue

Southeast Spouse Abuse Program receives grant and contract support primarily from the Office of Women's Services, Louisiana Commission on Law Enforcement, Tangipahoa Area United Way, United Way of Bogalusa, Louisiana Bar Foundation and City of Hammond.

Contributions

Contributions received are recorded 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. All other donor-restricted support is

SOUTHEAST SPOUSE ABUSE PROGRAM

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2000

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 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.

Promises to Give

Unconditional promises to give, if applicable, less an allowance for uncollectible amounts, are recognized as revenue in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management estimates.

Cash and Cash Equivalents

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

Fixed Assets, Depreciation

Fixed assets used by the Southeast Spouse Abuse Program are stated at cost. Depreciation is provided on the straight-line method over the useful life of the assets.

In-Kind Donations

In-kind donations of materials, services and fixed assets represent the estimated fair value of materials, services and fixed assets provided. At June 30, 2000, donated materials amounted to \$14,863, donated services amounted to \$2,875 and donated fixed assets amounted to \$2,725 for total in-kind donations of \$20,463.

SOUTHEAST SPOUSE ABUSE PROGRAM
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2000

NOTE B - TEMPORARILY RESTRICTED NET ASSETS

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

Tangipahoa Area United Way funds not expended through June 30, 2000	\$ 19,000
Bogalusa Area United Way funds not expended through June 30, 2000	4,400
IOLTA funds not expended through June 30, 2000	7,797
Total Temporarily Restricted Net Assets	\$ 31,197

NOTE C - FIXED ASSETS

Fixed assets at June 30, 2000, are summarized as follows by major classification:

Computers & Software	\$ 41,287
Furniture and Fixtures	21,972
Equipment	39,116
Library	434
Subtotal	102,809
Less: Accumulated Depreciation	(72,369)
Fixed Assets, Net	\$ 30,440

SOUTHEAST SPOUSE ABUSE PROGRAM
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2000

NOTE D - ACCRUED VACATION

Vacation days are earned at the rate of one-half day per semi-monthly pay period that an employee satisfactorily completes work. No more than ten vacation days may be carried over from one calendar year to another. Compensation for days remaining will be paid upon termination of employment at the end of each pay period as if that employee had worked during the period. No other employee liability will be recognized in connection with length of employment.

NOTE E - INCOME TAXES

The Southeast Spouse Abuse Program has an exemption from federal income taxes under Section 501 C (3) of the Internal Revenue Service Code and from Louisiana income taxes. The organization has been classified as an organization that is not a private foundation under Section 509 (a) (2) of the Internal Revenue Code and qualifies for the 50% charitable contribution deduction for individual donors.

NOTE F - ALLOCATION OF EXPENSES

In some cases, common expenses are incurred which support the work performed under more than one grant or contract. Such expenses are allocated as agreed by the funding organizations or, in the absence of an agreement, on the basis which appears most reasonable to the Southeast Spouse Abuse Program.

SOUTHEAST SPOUSE ABUSE PROGRAM
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2000

NOTE G - UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give as of June 30, 2000, are as follows:

Tangipahoa Area United Way	\$ 19,000
Bogalusa Area United Way	<u>4,400</u>
Total Unconditional Promises To Give	<u><u>\$ 23,400</u></u>

All of the above unconditional promises to give are receivable in one year or less.

NOTE H - CONCENTRATIONS

The Program's primary source of revenue is through program grants awarded by the Office of Women's Services and Louisiana Commission on Law Enforcement. For the fiscal year ended June 30, 2000, \$196,609, or 54% of the Program's total gross revenue was from grants awarded by the Office of Women's Services and \$73,938 or 20% of the Program's total gross revenue was from grants awarded by the Louisiana Commission on Law Enforcement.

SOUTHEAST SPOUSE ABUSE PROGRAM

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2000

NOTE I - EXPENDITURES OF FEDERAL AWARDS

FEDERAL GRANTOR/PASS THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	DISBURSEMENTS/ EXPENDITURES
Department of Justice		
Counselor/Advocate Position	16.575	\$ 52,554
Stop Violence Against Women Act	16.588	21,384
Department of Health and Human Services		
Family Violence Prevention & Human Services Act	93.67	60,682
Department of Health and Human Services State Office of Community Services		
Emergency Shelter Grants Program	14.231	18,194
Total Federal Awards		<u>\$ 152,814</u>

SOUTHEAST SPOUSE ABUSE PROGRAM
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2000

NOTE J - OPERATING LEASE

On January 23, 1998, the Southeast Spouse Abuse Program entered a three-year lease with an option to renew for an additional three years for its office facility with Westpark Investments, Inc. The leased premises specifically consist of 4,280 square feet of the second floor of the Westpark Professional Building. The term of the lease for this space will be three years, commencing on the first day of February 1998 and terminating on the thirty-first day of January 2001.

Minimum rentals, on an annual basis, including the option years are as follows:

Year Ending January	Rent Expense	Maintenance	Rental and Maintenance Per Year
2001	\$ 33,257.50	\$ 1,500.00	\$ 34,757.50
2002	\$ 33,390.00	\$ 1,500.00	\$ 34,890.00
2003	\$ 33,390.00	\$ 1,500.00	\$ 34,890.00

NOTE K - TRANSITIONAL HOUSING PROGRAM FOR VICTIMS OF DOMESTIC VIOLENCE

On March 28, 2000, Southeast Spouse Abuse Program, Inc. entered into a grant agreement for three years with the United States Department of Housing and Urban Development (HUD) to provide transitional housing for homeless victims of domestic violence and their dependent children in the four parish service areas of Tangipahoa, Livingston, Washington and St. Helena. HUD's total fund obligation for the three-year project is \$455,750. The effective date of this program is July 1, 2000.

SOUTHEAST SPOUSE ABUSE PROGRAM

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 1999**

Section I - Internal Control and Compliance Material to the Financial Statements

No Findings for Section I

Section II - Internal Control and Compliance Material to Federal Awards

No Findings for Section II

Section III - Management Letter

No Findings for Section III

SOUTHEAST SPOUSE ABUSE PROGRAM

**Corrective Action Plan for Current Year Audit Findings
Year Ended June 30, 2000**

Section I - Internal Control and Compliance Material to the Financial Statements

No Findings for Section I

Section II - Internal Control and Compliance Material to Federal Awards

No Findings for Section II

Section III - Management Letter

No Findings for Section III

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INDEPENDENT AUDITOR'S 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 Southeast Spouse Abuse Program
Post Office Box 1946
Hammond, Louisiana 70401

We have audited the financial statements of the Southeast Spouse Abuse Program (a nonprofit organization), as of and for the year ended June 30, 2000, and have issued our report thereon dated September 22, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Southeast Spouse Abuse Program's 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 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 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 and performing our audit, we considered Southeast Spouse Abuse Program'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 certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that in our judgement, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

To the Board of Directors
of the Southeast Spouse Abuse Program
Page 2

Due to lack of personnel, the Southeast Spouse Abuse Program is not able to have proper segregation of duties.

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. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the use of management, the Louisiana Legislative Auditor, and the Federal Cognizant Agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southeast Spouse Abuse Program, is a matter of public record.



Bruce Harrell & Company
Certified Public Accountants

September 22, 2000