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**VERMILION DOMESTIC ABUSE
INTERVENTION PROGRAM, INC.**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2004

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 12-29-04

**VERMILION DOMESTIC ABUSE
INTERVENTION PROGRAM, INC.**

**FINANCIAL STATEMENTS
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YEAR ENDED JUNE 30, 2004

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WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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* A PROFESSIONAL CORPORATION

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INDEPENDENT ACCOUNTANTS' REPORT

Vermilion Domestic Abuse Intervention Program, Inc.
Abbeville, Louisiana

We have compiled the accompanying statement of financial position for Vermilion Domestic Abuse Intervention Program, Inc. and the related statements of activity and change in net assets and cash flows as of and for the year ended June 30, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

October 15, 2004



WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED- UPON PROCEDURES

Vermilion Domestic Abuse Intervention Program, Inc.
Abbeville, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Vermilion Domestic Abuse Intervention Program, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Vermilion Domestic Abuse Intervention Program, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2004 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

- 1 Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

There were no Federal, state, or local awards.

- 2 For each Federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.



This procedure was not applicable.

- 3 For the items selected in procedure 2, we traced the six disbursements to supporting documentation as to proper amount and payee.

This procedure was not applicable.

- 4 For the items selected in procedure 2, we determined if the six disbursements were properly coded to the correct fund and general ledger account.

This procedure was not applicable.

- 5 For the items selected in procedure 2, we determined whether the six disbursements received approval from proper authorities.

This procedure was not applicable.

- 6 For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

This procedure was not applicable.

Eligibility:

This procedure was not applicable.

Reporting:

This procedure was not applicable.

- 7 For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the entity's financial record to determine whether the amounts agree.

This procedure was not applicable.

Meetings

- 8 We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 (the open meetings law).

Vermilion Domestic Abuse Intervention, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of the Vermilion Domestic Abuse Intervention, Inc's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Comprehensive Budget

- 9 For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

No budgets were required or prepared.

Prior Comments and Recommendations

- 10 We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

There were no agreed-upon procedures engagements or audits in the prior years.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Vermilion Domestic Abuse Intervention Program, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

October 15, 2004

**VERMILION DOMESTIC ABUSE
INTERVENTION PROGRAM, INC.**

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2004

ASSETS

CURRENT ASSETS

Cash \$ 28,367

Total Current Assets 28,367

TOTAL ASSETS \$ 28,367

LIABILITIES AND NET ASSETS

LIABILITIES

\$ -

NET ASSETS

Unrestricted 28,367

TOTAL LIABILITIES AND NET ASSETS \$ 28,367

See the Accountants Report and Notes to the Financial Statements.

**VERMILION DOMESTIC ABUSE
INTERVENTION PROGRAM, INC.**

STATEMENT OF ACTIVITY AND CHANGE IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2004

PROGRAM REVENUES:

Class Fees	\$ 69,559
	<u>69,559</u>

EXPENSES:

Payroll Expenses	32,352
Repairs & Maintenance	105
Printing	223
Bank Charges	306
Contract Labor	24,083
Dues & Subscriptions	61
Expense Reimbursements	3,555
Gifts	247
Insurance	588
Meals	50
Miscellaneous	172
Supplies	191
Telephone	194
Travel	<u>367</u>
	<u>62,494</u>

Net Increase in Net Assets	7,065
Beginning Unrestricted Net Assets	<u>21,302</u>
Ending Unrestricted Net Assets	<u><u>\$ 28,367</u></u>

See the Accountants Report and Notes to the Financial Statements.

**VERMILION DOMESTIC ABUSE
INTERVENTION PROGRAM, INC.**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2004

CASH FLOWS FROM OPERATING ACTIVITIES:

Net Increase in Net Assets	<u>\$ 7,065</u>
Net Cash Flows From Operating Activities	<u>7,065</u>
INCREASE IN CASH	7,065
BEGINNING CASH	<u>21,302</u>
ENDING CASH	<u><u>\$ 28,367</u></u>

See the Accountants Report and Notes to the Financial Statements.

**VERMILION DOMESTIC ABUSE
INTERVENTION PROGRAM, INC.**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2004

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - Vermilion Parish Domestic Abuse Intervention Program (The Organization) is a not-for-profit corporation organized under the direction of the Office of the District Attorney for the 15th Judicial District. The organization provides classes on domestic abuse and substance abuse for individuals who are under court order to attend such classes. Classes are provided in Vermilion and Acadia Parishes. The Organization is supported almost exclusively from fees received from clients attending the classes.

Cash and Cash Equivalents - For the purpose of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make 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.

Financial Statement Presentation - The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. At year end, all of the net assets of the Organization were unrestricted.

Contributions - Under SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

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 and classified by the Internal Revenue Service as other than a private foundation.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-Public Entities)

Dear Chief Executive Officer:

Attached is the *Louisiana Attestation Questionnaire* that is to be completed by you or your staff. This questionnaire is a required part of the review and attestation engagement of Louisiana quasi-public entities. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution. In all instances, this compliance questionnaire is to be given to the auditor at the start of the audit; it is not necessary to return the questionnaire to my office.

The completed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the engagement**. The auditor will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Steve J. Theriot, CPA
Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

December 7, 2004

Wright, Moore, DeHart, Dupuis, & Hutchinson

Lafayette, Louisiana 70508

In connection with your compilation of the financial statements of Vermilion DAIP, Inc. as of and for the year ended June 30, 2004, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

Federal, State, and Local Awards – N/A – No Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [X] No []

]

Budget – N/A

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [X] No []

Prior Year Comments - None

We have resolved all prior-year recommendations and/or comments.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

_____	Secretary	_____	Date
<i>Billi Leonde</i>	Treasurer	<i>12-10-04</i>	Date
<i>Mark Stanz</i>	President	<i>12-09-2004</i>	Date