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**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH LAWS AND REGULATIONS**

Home Assistance Services, Inc.
West Monroe, Louisiana

I have audited the statement of cash receipts and disbursements of Family Preservation and Support Services of Home Assistance Services, Inc. for the eight months ended August 31, 1996, and have issued my report dated October 14, 1996.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance 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 statement of cash receipts and disbursements is free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to its family preservation and support services, is the responsibility of the Organization's management. As part of obtaining reasonable assurance about whether the statement is free of material misstatement, I performed tests of the Organization's compliance with the specific requirements applicable to its family preservation and support services governing types of services allowed or prohibited; eligibility; matching; level of effort; or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching. I also applied procedures to test the Organization's compliance with the general requirements applicable to its family preservation and support services including:

Political Activity
Cash Management
Civil Rights
Administrative Requirements
Federal Financial Reports

Allowable Costs/Cost Principles
Drug-Free Workplace

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INCOME ASSISTANCE SERVICES, INC.
West Monroe, Louisiana

Grant Statement of Cash Receipts and Disbursements
 For the Eight Months Ended August 31, 1966

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the judge, or retired judge and other non-judicial public officials. This 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 DEC 13 1966

HOME REPLY SERVICE, INC.
New Haven, Conn.

JUNE 30, 1958

INDEX

	Page
Independent Auditor's Report	1
Statement of Cash Receipts and Disbursements	2
Notes to Statement of Cash Receipts and Disbursements	3

SUPPLEMENTAL INFORMATION

Independent Auditor's Report on Compliance With Laws and Regulations	3-8
Independent Auditor's Report on Internal Control Structure	3-8

FREM ASSISTANCE SERVICES, INC.
Family Preservation and Support Services
CERS No. 73,351

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE EIGHT MONTHS ENDED AUGUST 31, 1996

Cash Balance - Beginning	\$	-
ADDITIONS:		
Federal Grant Reimbursements		<u>221,718</u>
Total Additions		<u>221,718</u>
DEDUCTIONS:		
Salaries	118,097	
Fringe Benefits	10,488	
Travel	14,382	
Operating Services	29,427	
Supplies	36,094	
Professional Services	13,611	
Capital Outlay - Equipment	17,988	
Miscellaneous	5,803	
Indirect Cost	<u>24,133</u>	
Total Deductions		<u>229,453</u>
CASH BALANCE - ENDING	\$	<u>62</u>

The accompanying notes are an integral part of this financial statement.

HOME ASSISTANCE SERVICES, INC.
FAMILY PRESERVATION AND SUPPORT SERVICES
FORM NO. 82,100

ANNUAL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE NINE MONTHS ENDED MARCH 31, 1970

NOTE 1 - Historical Background

Home Assistance Services, Inc. is a corporation for profit organized in the Parish of Ouachita, City of West Monroe, Louisiana, by Louisiana Revised Statutes 12:138, 12:2058, and 12:2044 (III). Home Assistance Services, Inc. was organized for the purpose of providing some services to developmentally disabled parents with at-risk children with the goal of stabilizing the home environment so that parents acquire and use adequate parenting skills; children receive appropriate in-home care by parents, and community services are utilized to the maximum for each parent and child.

Home Assistance Services, Inc. SERVICES SO ESTABLISHED DURING THE NINE-MONTH PERIOD COVERED BY THE GRANT.

NOTE 2 - Basis of Accounting

The accompanying Statement of Cash Receipts and Disbursements is a summary of the cash activity of the organization's participation in the Family Preservation and Support Services and does not present all transactions that would be included in financial statements of the organization presented on the annual basis of accounting, as contemplated by generally accepted accounting principles.

SUPPLEMENTAL INFORMATION

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INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL STRUCTURE

Home Assistance Services, Inc.
West Monroe, Louisiana

I have audited the statements of cash receipts and disbursements of Family Preservation and Support Services of Home Assistance Services, Inc. for the eight months ended August 31, 1998, and have issued my report thereon dated October 14, 1998. I have tested the Organization's compliance with requirements applicable to its Family Preservation and Support Services and have issued my report thereon dated October 14, 1998.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance 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 statement of cash receipts and disbursements is free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which would be material to its family preservation support services.

The management of Home Assistance Services, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to attain the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the statement of cash receipts and disbursements in accordance with the cash basis of accounting and that the Family Preservation and Support Services is managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

HOME ASSISTANCE SERVICES, INC.

Page 2

However, the objective of my audit of the statement of cash receipts and disbursements of the program was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of Home Assistance Services, Inc. and the State of Louisiana Department of Social Services Office of Community Services for Family Preservation and Support Services. However, this report is a matter of public record and its distribution is not limited.

Leitch & Company

Monroe, Louisiana
October 14, 1996

In planning and performing my audit of the statement of cash receipts and disbursements of Family Preservation and Support Services of Home Assistance Services, Inc., for the eight months ended August 31, 1986, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the statement of cash receipts and disbursements of the program and not to provide an opinion on the internal control structure. I performed tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements applicable to Home Assistance Service, Inc.'s Family Preservation and Support Services. My tests were less in scope than would be necessary to render an opinion on internal control structure policy and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all weaknesses in the internal control structure that might be material weaknesses under standards established by the Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended solely for the information of Home Assistance Services, Inc. and the State of Louisiana Department of Social Services Office of Community Service of Family Preservation and Support Services. However, this report is a matter of public record and its distribution is not limited.

Smith & Company

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INDEPENDENT AUDITOR'S REPORT

Home Assistance Services, Inc.
West Monroe, Louisiana

I have audited the accompanying statement of cash receipts and disbursements of the Family Preservation and Support Services of Home Assistance Services, Inc. for the eight months ended August 31, 1994. This financial statement is the responsibility of the Organization's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance 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 statement of cash receipts and disbursements is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 provides a reasonable basis for my opinion.

As described in Note 1, this financial statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The accompanying statement of cash receipts and disbursements was prepared for the purpose of the grant between the State of Louisiana Department of Social Services, Office of Community Services for Family Preservation and Support Services and Home Assistance Services, Inc. and is not intended to be a complete presentation of Home Assistance Services, Inc.'s revenues and expenditures.

In my opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Family Preservation and Support Services of Home Assistance Services, Inc. for the eight months ended August 31, 1994.

In accordance with Government Auditing Standards, I have also issued a report dated October 14, 1994, on my consideration of Home Assistance Services, Inc.'s internal control structure as it relates to the Family Preservation and Support Services described in the first paragraph, and a report dated October 14, 1994, on its compliance with laws and regulations.

Little & Company

MONROE, LOUISIANA
October 14, 1994