

E. T. CONSULTING SERVICES, INC.
 GOVERNOR'S SAFE AND DRUG-FREE SCHOOLS
 AND COMMUNITY SPENT PROGRAM
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 JUNE 30, 1996

CASH BALANCE - BEGINNING	\$	-
Additions		
Program Income		18,000
Total Additions		18,000
Deductions		
STATE DISBURSEMENTS: Program Disbursements		18,000
Total Deductions		18,000
CASH BALANCE - ENDING	\$	-

See notes to statement of cash receipts and disbursements.

LITTLE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 2180 1111 NORTH WILKINSON
MONROE, LOUISIANA 70002TELEPHONE (504) 335-1177
TELEGRAPH (504) 335-1171**INDEPENDENT AUDITOR'S REPORT**

G.T. Consulting Services, Inc.
Governor's Safe and Drug-Free Schools
and Communities Grant Program
Monroe, Louisiana

I have audited the accompanying statement of cash receipts and disbursements of the Governor's Safe and Drug-Free Schools and Communities Grant Program of G.T. Consulting Services, Inc. for the year ended June 30, 1996. This financial statement is the responsibility of G.T. Consulting Services, Inc.'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 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 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.

In my opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Governor's Safe and Drug-Free Schools and Communities Grant Program of G.T. Consulting Services, Inc. for the year ended June 30, 1996.

In accordance with Government Auditing Standards, I have also issued a report dated October 28, 1996, on my consideration of the Governor's Safe and Drug-Free Schools and Communities Grant Program of G.T. Consulting Services, Inc.'s internal control structure and a report dated October 28, 1996, on its compliance with laws and regulations.

MONROE, LOUISIANA
OCTOBER 28, 1996

G.T. CONSULTING SERVICES, INC.
GOVERNOR'S OFFICE OF URBAN AFFAIRS AND
DEVELOPMENT DISTRICT 17 GRANT PROGRAM
BOOKS TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

Note 1 - Basis of Presentation

The accompanying Statement of Cash Receipts and Disbursements is a summary of the cash activity of the Organization's participation in the G.T. Consulting Services, Inc. Governor's Office of Urban Affairs and Development District 17 Grant Program and does not present transactions that would be included in financial statements of the Organization presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles.

Note 2 - Nature of Activities

The District 17 Special Project is committed to enriching the quality of life through educational development and positive youth experiences, care for the elderly and homeless, and social reform efforts in this community.

C.F. CONSULTING SERVICES, INC.
GOVERNOR'S SAFE AND SOUND SCHOOLS
AND COMMUNITY GRANT PROGRAM

JUNE 30, 1996

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REFERENCE:

G.T. Consulting Services, Inc. will designate a Board member to examine the unexpended bank statements and review all reconciled checks and deposits.

A material weakness is a reportable 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 or irregularities in accounts 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.

My consideration of the internal control structure could not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, could not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is NOT a material weakness.

This report is intended for the information of G.T. Consulting Services, Inc. management and the Louisiana Department of Education. This restriction is not intended to limit the distribution of the report, which is a matter of public record.

Little & Company

MEMPHIS, TENNESSEE
October 20, 1986

G.T. CONSULTING SERVICES, INC.
GOVERNOR'S SAFE AND DRUG-FREE SCHOOLS
AND COMMUNITY GRANT PROGRAM
STATE OF LOUISIANA
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1986

NOTE 1 - SCOPE OF FURNISHING

The accompanying Statement of Cash Receipts and Disbursements is a summary of the cash activity of the organization's participating in the G.T. Consulting Services, Inc. Governor's Safe and Drug-Free Schools and Communities Grant Program and does not present transactions that would be included in financial statements of the Organization presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles.

NOTE 2 - SCOPE OF ACTIVITIES

The goals of this program are to establish a community-based project prevention/intervention program which will impact the school dropout problem and promote positive interaction among youth and their families in northern Louisiana.

In planning and performing my audit of the Statement of Cash Receipts and Disbursements of the Louisiana Church-Based After School Tutorial Network Program of E.T. Consulting Services, Inc. for the year ended June 30, 1994, 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 an 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 E.T. Consulting Services, Inc.'s Louisiana Church-Based After School Tutorial Network Program. 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.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The reportable condition noted is as follows:

SEPARATION OF DUTIES

PROBLEM:

Although the small size of the office staff limits the extent of separation of duties, we believe certain steps could be taken to separate incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the Technical Administrator prepares checks, has access to the Bank Check Book, signs the checks, mails the checks after they are signed and receives the bank statements.

RECOMMENDATION:

We recommend that someone independent of the cash receipts and cash disbursement functions receive the bank statements unopened and review all cancelled items on a monthly basis. This step would not require the addition of any new employees and can be performed by a member of the Board.

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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE BASED ON AN ASSESS OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

E.T. Consulting Services, Inc.
Governor's Safe and Drug-Free Schools
and Communities Grant Program
Monroe, Louisiana 71201

I have audited the Statement of Cash Receipts and Disbursements of the Governor's Safe and Drug-Free Schools and Communities Grant Program of E.T. Consulting Services, Inc. for the year ended June 30, 1996, and have issued my report thereon dated October 28, 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 Governor's Safe and Drug-Free Schools and Communities Grant Program, 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 certain provisions of laws, regulations, contracts and grants. 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 our 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 E.T. Consulting Services, Inc. management and Louisiana Department of Education. However, this report is a matter of public record and its distribution is not limited.

Little & Company

Monroe, Louisiana
October 28, 1996

LITTLE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 1280 111 NORTH PHOENIX STREET
MONROE, LOUISIANA 70001**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**TELEPHONE (504) 331-1711
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G-T. Consulting Services, Inc.
Governor's Safe and Drug-Free Schools
and Communities Grant Program
Monroe, Louisiana 71201

I have audited the statement of cash receipts and disbursements of the Governor's Safe and Drug-Free Schools and Communities Grant Program of G-T. Consulting Services, Inc. for the year ended June 30, 1996, and have issued my report thereon dated October 28, 1996. I have also audited the Organization's compliance with requirements applicable to its Governor's Safe and Drug-Free Schools and Communities Grant Program and have issued my report thereon dated October 28, 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 and about whether the Organization complied with laws and regulations, noncompliance with which could be material to its Governor's Safe and Drug-Free Schools and Communities Grant Program.

The management of G-T. Consulting Services, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess 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 Governor's Safe and Drug-Free Schools and Communities Grant Program is managed in compliance with applicable laws and regulations. Because of inherent limitations in any 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.

In planning and performing my audit of the statement of cash receipts and disbursements of the Governor's Safe and Drug-Free Schools and Communities Grant Program of G-T. Consulting Services, Inc. for the year ended June 30, 1996, 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 by making procedures for the purpose of expressing an 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 E.T. Consulting Services, Inc.'s Governor's Safe and Drug-Free Schools and Communities Grant Program. 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.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to detect, prevent, summarize, and report financial data consistent with the assertions of management in the financial statements.

The reportable condition noted is as follows:

Separation of Duties

FINDING:

Although the small size of the office staff limits the extent of separation of duties, we believe certain steps could be taken to separate incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the Technical Administrator prepares checks, has access to the blank check stock, signs the checks, mails the checks after they are signed and receives the bank statements.

RECOMMENDATION:

We recommend that someone independent of the cash receipts and cash disbursement functions receive the bank statement (unopened and review all cancelled items on a monthly basis. This step would not require the addition of any new employees and can be performed by a member of the Board.

REFERENCE:

E.T. Consulting Services, Inc. will designate a Board member to examine the uncashed bank statements and review all cancelled checks and deposits.

A material weakness is a reportable 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 or 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.

My consideration of the internal control structure could not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is not a material weakness.

This report is intended for the information of S.T. Consulting Services, Inc. and Louisiana Department of Education. This restriction is not intended to limit the distribution of the report, which is a matter of public record.

H. Little & Company

MONROE, Louisiana
October 18, 1995

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G.T. CONSULTING SERVICES, INC.
GOVERNOR'S SAFE AND DELICIOUS SCHOOLS
AND COMMUNITIES GRANT PROGRAM

Statement of Cash Receipts and Disbursements
For the Year Ended June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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.

Volume Date.....

E.T. CONSULTING SERVICES, INC.
LOUISIANA CHURCH-BASED AFTER SCHOOL
TUTORIAL NETWORK PROGRAM

JUNE 30, 1994

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LITTLE & COMPANY
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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE BASED ON AN ASSESSMENT OF
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

S.T. Consulting Services, Inc.
Louisiana Church-Based After school
Tutorial Network Program
Monroe, Louisiana 71201

I have audited the statement of cash receipts and disbursements of the Louisiana Church-Based After school Tutorial Network Program of S.T. Consulting Services, Inc. for the year ended June 30, 1994, and have issued my report thereon dated October 28, 1994.

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. These 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 the Louisiana Church-Based After School Tutorial Network Program, 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 certain provisions of laws, regulations, contracts and grants. 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 our 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 S.T. Consulting Services, Inc. management and Louisiana Department of Education. However, this report is a matter of public record and its distribution is not limited.

Little & Company

Monroe, Louisiana
October 28, 1994

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INDEPENDENT AUDITOR'S REPORT

G.T. Consulting Services, Inc.
Governor's Office of Urban Affairs
and Development District 17 Grant Program
Monroe, Louisiana

I have audited the accompanying statements of cash receipts and disbursements of the Governor's Office of Urban Affairs and Development District 17 Grant Program of G.T. Consulting Services, Inc. for the year ended June 30, 1994. This financial statement is the responsibility of G.T. Consulting Services, Inc.'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 statements of cash receipts and disbursements are 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.

In my opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Governor's Office of Urban Affairs and Development District 17 Grant Program of G.T. Consulting Services, Inc. for the year ended June 30, 1994.

In accordance with Government Auditing Standards, I have also issued a report dated October 18, 1994, on my consideration of the Governor's Office of Urban Affairs and Development District 17 Grant Program of G.T. Consulting Services, Inc.'s internal control structure and a report dated October 18, 1994, on its compliance with laws and regulations.

Little & Company

Monroe, Louisiana
October 20, 1994

G.P. CONSULTING SERVICES, INC.
LOUISIANA CHURCH-BASED AFTER SCHOOL
TUTORIAL NETWORK PROGRAM
GRANT TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

NOTE 1 - Basis of Formulation

The accompanying Statement of Cash Receipts and Disbursements is a summary of the cash activity of the Organization's participation in the G.P. Consulting Services, Inc. Louisiana Church-Based After School Tutorial Network Program and does not present transactions that would be included in financial statements of the Organization prepared on the accrual basis of accounting, as contemplated by generally accepted accounting principles.

NOTE 2 - Nature of Activities

The purpose of this grant is to provide staff development training to church-based sites in the Louisiana Church-Based After School Tutorial Program in each of the Governor's eight regions. The staff development is then used to train individuals as tutors.

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Office Memorandum
Number 1000-100
Date and At 4:02
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GOVERNOR'S OFFICE
OCTOBER 10 1966

**G.T. CONSULTING SERVICES, INC.
GOVERNOR'S OFFICE OF URBAN AFFAIRS
AND DEVELOPMENT DISTRICT 17 GRANT PROGRAM**

**Statement of Cash Receipts and Disbursements
For the Year Ended June 30, 1966**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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: **DEC 14 1966**

E. T. CONSULTING SERVICES, INC.
 LOUISIANA CHURCH-BASED AFTER SCHOOL
 TUTORIAL KIDZEE PROGRAM
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 JUNE 30, 1995

Cash Balance - Beginning	\$	-
Additions		
Program Income	_____	\$8,000
Total Additions		8,000
Deductions		
Cash Disbursements:		
Program Disbursements	_____	\$8,000
Total Deductions	_____	8,000
CASH BALANCE - ENDING	\$	_____

SEE NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS.

LITTLE & COMPANY
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**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

S.T. Consulting Services, Inc.
Louisiana Church-Based After School
Tutorial Network Program
MONROE, LOUISIANA 70001

I have audited the statement of cash receipts and disbursements of the Louisiana Church-Based After School Tutorial Network Program of S.T. Consulting Services, Inc. for the year ended June 30, 1996, and have issued my report thereon dated October 26, 1996. I have also audited the organization's compliance with requirements applicable to its Louisiana Church-Based After School Tutorial Network Program and have issued my report thereon dated October 28, 1996.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance auditing 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 statements of cash receipts and disbursements are free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which could be material to its Louisiana Church-Based After School Tutorial Network Program.

The management of S.T. Consulting Services, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess 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 Louisiana Church-Based After School Tutorial Network Program is managed in compliance with applicable laws and regulations. Because of inherent limitations in any 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.

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INDEPENDENT AUDITOR'S REPORT

G.T. Consulting Services, Inc.
Louisiana Church-Based After School
Tutorial Network Program
Monroe, Louisiana

I have audited the accompanying statement of cash receipts and disbursements of the Louisiana Church-Based After School Tutorial Network Program of G.T. Consulting Services, Inc. for the year ended June 30, 1994. This financial statement is the responsibility of G.T. Consulting Services, Inc.'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. These 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.

In my opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Louisiana Church-Based After School Tutorial Network Program of G.T. Consulting Services, Inc. for the year ended June 30, 1994.

In accordance with Government Auditing Standards, I have also issued a report dated October 28, 1994, on my examination of the Louisiana Church-Based After School Tutorial Network Program of G.T. Consulting Services, Inc.'s internal control structure and a report, dated October 28, 1994, on its compliance with laws and regulations.

Little & Company

Monroe, Louisiana
October 28, 1994

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SERIES AT 016

G.T. CONSULTING SERVICES, INC.
LOUISIANA CHURCH-BASED AFTER SCHOOL
TUTORIAL NETWORK PROGRAM

Statement of Cash Receipts and Disbursements
For the Year Ended June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate 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 _____

G.T. CONSULTING SERVICES, INC.
Louisiana Office of Urban Affairs
and Development Economic Development Program
page 4

This report is intended for the information of G.T. Consulting Services, Inc. and the Louisiana Office of Urban Affairs and Development. This restriction is not intended to limit the distribution of the report, which is a matter of public record.

Smith & Company

Monroe, Louisiana
October 28, 1995

Summary:

G.T. Consulting Services, Inc. will designate a Board member to examine the proposed bank statements and review all reconciling items and adjustments.

Bank Reconciliations

Finding:

Bank reconciliations are an important internal control used by management to insure that all cash transactions are recorded in the accounting records and to help identify errors. To be effective, they need to be performed timely; reconciling items need to be investigated and adjustments made to the accounting records where necessary.

During our audit procedures, we noted that bank reconciliations were not being completed on a timely basis. A year-end reconciliation of the District ID account revealed an error in the cash balance at year end.

Recommendation:

We recommend that all bank accounts be reconciled monthly and reconciling items to be investigated and adjustments made to the accounting records on a timely basis. Timely reconciliations will help safeguard assets and result in more accurate financial reporting.

Response:

G.T. Consulting Services, Inc. will reconcile the bank statement monthly and investigate all reconciling items and adjustments.

A material weakness is a reportable 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 or 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.

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

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**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL STRUCTURE BASED ON A REVIEW OF
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

L.T. Consulting Services, Inc.
Governor's Office of Urban Affairs
and Development, District 17 Grant Program
Monroe, Louisiana 71201

I have audited the Statement of Cash Receipts and Disbursements of the Governor's Office of Urban Affairs and Development, District 17 Grant Program of L.T. Consulting Services, Inc. for the year ended June 30, 1994, and have issued my report thereon dated October 26, 1994. I have also audited the Organization's compliance with requirements applicable to its Governor's Office of Urban Affairs and Development, District 17 Grant Program and have issued my report thereon dated October 26, 1994.

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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which could be material to its Governor's Office of Urban Affairs and Development, District 17 Grant Program.

The management of L.T. Consulting Services, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess 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 statements of cash receipts and disbursements in accordance with the cash basis of accounting and that the Governor's Office of Urban Affairs and Development, District 17 Grant Program is managed in compliance with applicable laws and regulations. Because of inherent limitations in any control structure, errors or irregularities may nevertheless occur and not be detected. Also, preservation of any evaluation of the structure in 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.

LITTLE & COMPANY

REGISTERED PUBLIC ACCOUNTANTS

P. O. BOX 1485 1115 MARSH 1998 STREET
MONROE, LOUISIANA 71201

TELEPHONE (504) 333-1111
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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

G.T. Consulting Services, Inc.
Director's Office of Urban Affairs
and Development District 17 Grant Program
Monroe, Louisiana 71201

I have audited the statement of cash receipts and disbursements of the Director's Office of Urban Affairs and Development District 17 Grant Program of G.T. Consulting Services, Inc. for the year ended June 30, 1996, and have issued my report thereon dated October 26, 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 the Director's Office of Urban Affairs and Development District 17 Grant Program, 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 certain provisions of laws, regulations, contracts and grants. 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 our 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 G.T. Consulting Services, Inc. management and Louisiana Office of Urban Affairs and Development. However, this report is a matter of public record and its distribution is not limited.

Little & Company

Monroe, Louisiana
October 26, 1996

K.T. CONSULTING SERVICES, INC.
 GOVERNOR'S OFFICE OF BUDGET AFFAIRS AND
 DEVELOPMENT DISTRICT 13 GRANT PROGRAM
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 JUNE 30, 1986

Cash Balance - Beginning	\$ -
ADDITIONS	
Program Income	_____ 70,800
Total Additions	60,800
DEDUCTIONS	
Grant Disbursements:	
Program Disbursements	_____ 64,200
TOTAL DEDUCTIONS	_____ 64,200
CASH BALANCE - ENDING	<u>_____ 5,400</u>

SEE NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS.

D.T. CONSULTING SERVICES, INC.
GOVERNOR'S OFFICE OF URBAN AFFAIRS
AND DEVELOPMENT DISTRICT 17 SHARE PROGRAM

JUNE 18, 1988

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