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Release Date _____

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Financial Statements
As of and for the Year Ended
June 30, 1998
With Supplemental Information Schedule

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Independent Auditor's Report

FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC., Monroe, Louisiana

I have audited the accompanying statement of financial position of Families Helping Families of Northeast Louisiana, Inc., as of June 30, 1998, and the related statements of activities, functional expenses, and cash flows for the year then ended, as listed in the table of contents. These financial statements are the responsibility of Families Helping Families of Northeast Louisiana, Inc.,'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *Single Audit Act Amendments of 1996*. Those standards and OMB A-133 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 provides 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 Families Helping Families of Northeast Louisiana, Inc., as of June 30, 1998, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was performed for the purpose of forming an opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc., taken as a whole. The supplemental information listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements. Such

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FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.

Monroe, Louisiana

Independent Auditor's Report,

June 30, 1998

information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued reports dated October 28, 1998, on my consideration of the Families Helping Families of Northeast Louisiana, Inc.,'s internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in black ink, appearing to be 'V. R. ...', written in a cursive style.

West Monroe, Louisiana

October 28, 1998

FINANCIAL STATEMENTS

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF FINANCIAL POSITION
June 30, 1998

ASSETS

Current assets:

Cash	\$14,945
Due from grantor	47,052
Other assets	<u>88</u>

TOTAL ASSETS

\$62,085**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$15,511
Deferred revenue	<u>1,440</u>
Total liabilities	16,951

Unrestricted net assets

45,134

TOTAL LIABILITIES AND NET ASSETS

\$62,085

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

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 1998

Support and Revenue:	
Support:	
Contributions	\$732
Interest income	11
Total support	<u>743</u>
Revenue:	
Federal grant reimbursements	105,128
State grant reimbursements	28,000
Other reimbursements	13,789
Total revenue	<u>146,917</u>
Total support and revenue	<u>147,660</u>
Expenses	
Program services - community and family support and training	107,957
Support services - general and administrative	14,840
Total expenses	<u>122,797</u>
INCREASE IN NET ASSETS	24,863
NET ASSETS AT BEGINNING OF YEAR	<u>20,271</u>
NET ASSETS AT END OF YEAR	<u><u>\$45,134</u></u>

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

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
PROGRAM SERVICES - COMMUNITY AND FAMILY SUPPORT AND TRAINING
For the Year Ended June 30, 1998

	Salaries	Payroll Taxes	Supplies and Equipment	Building Rent, Utilities, and Janitorial	Postage	Telephone	Travel	Accounting and Audit	Miscellaneous	Total
Client Contacts	\$14,168	\$1,188	\$9,325	\$864	\$425	\$1,290	\$1,795	\$846	\$792	\$30,693
Newsletter	1,085	91	\$610	78	181	118	27	77	72	2,339
Lending Library	956	80	495	65	14	98	74	64	60	1,906
Research and Materials										
Dissemination	3,723	312	1,981	178	93	267	400	175	163	7,292
Presentations	682	57	256	34	7	50	11	33	31	1,161
Workshops	988	83	806	31	121	45	274	30	378	2,756
Conferences	2,637	221	3,513	125	197	187	576	123	115	7,694
Support Groups	350	29	137	18	4	27	6	18	16	605
Parent Matching	158	13	54	7	1	11	2	7	7	260
Case Conference/ Consultation	1,228	103	710	85	24	127	65	83	78	2,503
Task Force/Committee Meetings	4,516	379	2,786	153	175	228	881	149	140	9,407
Staff Development and Training	3,344	280	2,429	309	72	462	449	303	284	7,932
Agency Collaboration/ Coordination	8,218	689	8,352	1,038	260	1,550	614	1,017	11,671	33,409
Total expenses	<u>\$42,053</u>	<u>\$3,525</u>	<u>\$31,454</u>	<u>\$2,985</u>	<u>\$1,574</u>	<u>\$4,460</u>	<u>\$5,174</u>	<u>\$2,925</u>	<u>\$13,807</u>	<u>\$107,957</u>

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

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
SUPPORT SERVICES - GENERAL AND ADMINISTRATIVE
For the Year Ended June 30, 1998

Salaries	\$6,574
Payroll taxes	551
Supplies and equipment	4,677
Building rent, utilities, and janitorial	563
Postage	154
Telephone	841
Travel	413
Accounting and audit	551
Miscellaneous	516
Total expenses	<u>\$14,840</u>

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

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF CASH FLOWS
For the Year Ended June 30, 1998

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$24,863
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:	
(Increase) in operating assets:	
Due from grantor	(3,240)
Other assets	(88)
Increase (decrease) in operating liabilities:	
Accounts payable	(7,815)
Taxes payable	(1,567)
Due to grantor	(517)
Deferred revenue	<u>1,040</u>
Net cash provided (used) by operating activities	12,676
 CASH AT BEGINNING OF YEAR	 <u>2,269</u>
 CASH AT END OF YEAR	 <u><u>\$14,945</u></u>

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

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Families Helping Families of Northeast Louisiana, Inc., is a nonprofit organization whose purpose is to serve individuals with disabilities and their families in Region VIII of Northeast Louisiana by providing information and referrals on available services, parent-to-parent support and education and training. The organization is governed by a five member board.

A. BASIS OF ACCOUNTING

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

B. CONTRIBUTIONS

All contributions are considered available for unrestricted use unless specifically restricted by the donor. Families Helping Families of Northeast Louisiana, Inc., has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

C. SUPPORT AND REVENUE

Families Helping Families of Northeast Louisiana, Inc., receives approximately 99% of its support and revenue under federal, state and local grant agreements. In order to receive funding, the organization must comply with the contract provisions.

D. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Notes to the Financial Statements

E. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the activities benefitted.

F. FURNITURE AND EQUIPMENT

Furniture and equipment of the organization is not capitalized because title to the assets, which are purchased with resources from state and federal grants, reverts to the grantor. The full cost of the asset is charged as an expense in the year of purchase. The organization does maintain a listing of property and equipment purchased with state and federal grant funds.

G. INCOME TAX STATUS

Families Helping Families of Northeast Louisiana, Inc., is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

2. CASH

At June 30, 1998, Families Helping Families of Northeast Louisiana, Inc., has cash (book balances) totaling \$14,945, as follows:

Checking account	\$10,904
Savings account	<u>4,041</u>
Total	<u>\$14,945</u>

Cash (bank balances) at June 30, 1998, are fully secured by federal deposit insurance.

3. SUMMARY OF GRANTS/CONTRACT FUNDING

Families Helping Families of Northeast Louisiana, Inc., was primarily funded through the following grants and contracts for the year ended June 30, 1998:

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Notes to the Financial Statements

<u>Funding Source</u>	<u>Recognized Revenue</u>
Louisiana Developmental Disabilities Council:	
DD902 DHH58586 DOA305700011	\$13,751
DD963 DHH62922 DOA307800004	32,092
DD930 DHH61428 DOA99010443	7,884
DD1023 DOA00075716	769
DD974 DHH64534	12,412
Louisiana Department of Education - 98-D-TO	9,951
Department of Health and Hospitals - Office of Public Health- DHH 016142	28,269
Office for Citizens with Developmental Disabilities - 525478	28,000
Families Helping Families of Greater New Orleans	6,750
Home Assistance Services, Inc.	<u>7,039</u>
Total	<u>\$146,917</u>

In addition, Families Helping Families of Northeast Louisiana, Inc., received \$8,662 in reimbursements from Foster/Adoptive Family Resource Center for building rent, utilities, janitorial and copier usage which were recorded as reduction of expenses.

4. DUE FROM GRANTOR

A summary of amounts due from grantor at June 30, 1998, follows:

Louisiana Developmental Disabilities Council	\$11,222
Louisiana Department of Education	9,951
Department of Health and Hospitals - Office of Public Health	5,752
Office for Citizens with Developmental Disabilities	12,765
Home Assistance Services, Inc.	1,399
Foster/Adoptive Family Resource Center	<u>5,963</u>
Total	<u>\$47,052</u>

5. LITIGATION AND CLAIMS

At June 30, 1998, Families Helping Families of Northeast Louisiana, Inc., is not involved in any litigation nor aware of any unasserted claims.

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

BOARD OF DIRECTORS
FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

I have audited the general purpose financial statements of Families Helping Families of Northeast Louisiana, Inc., as of and for the year ended June 30, 1998, and have issued my report thereon dated October 28, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Families Helping Families of Northeast Louisiana, Inc.,'s financial statements are free of material misstatement, I 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 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Families Helping Families's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1998

This report is intended for the information of the board of directors of Families Helping Families of Northeast Louisiana, Inc., management of the organization, and interest state and federal awarding agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'L. M. ...', written in a cursive style.

West Monroe, Louisiana
October 28, 1998



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Compliance

I have audited the compliance of the Families Helping Families of Northeast Louisiana, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 1998. Families Helping Families of Northeast Louisiana, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Families Helping Families of Northeast Louisiana, Inc. My responsibility is to express an opinion on the Families Helping Families of Northeast Louisiana, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Families Helping Families of Northeast Louisiana, Inc.'s compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Families Helping Families of Northeast Louisiana, Inc.'s compliance with those requirements.

In my opinion, Families Helping Families of Northeast Louisiana, Inc., complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1998. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

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FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.,
Monroe, Louisiana
Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
June 30, 1998

Internal Control Over Compliance

The management of Families Helping Families of Northeast Louisiana, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Families Helping Families of Northeast Louisiana, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the board of directors of Families Helping Families of Northeast Louisiana, Inc., management of the organization, and interested state and federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
October 28, 1998

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.,
Monroe, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc.
2. No reportable condition relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of Families Helping Families of Northeast Louisiana, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Families Helping Families of Northeast Louisiana, Inc. expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for Families Helping Families of Northeast Louisiana, Inc. is reported.
7. The Developmental Disabilities Basic Support and Advocacy Grant was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Families Helping Families of Northeast Louisiana, Inc., was not determined to be a low-risk auditee.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 1998

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

(Concluded)

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1998

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	ACCRUED REVENUE AT JULY 1, 1997	REVENUE RECOGNIZED	EXPENDITURES	ACCRUED REVENUE AT JUNE 30, 1998
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Developmental Disabilities Basic Support and Advocacy Grants - Passed through Louisiana State Planning Council on Developmental Disabilities	93.630 93.630	305-700011 307-800004	\$3,655 1,561	\$13,750 53,158	\$13,750 53,158	NONE 11,222
Total United States Department of Health and Human Services			<u>5,216</u>	<u>66,908</u>	<u>66,908</u>	<u>11,222</u>
UNITED STATES DEPARTMENT OF EDUCATION:						
Handicapped State Grants - Passed through Louisiana Department of Education	84.027	98-D-TO	NONE	9,951	9,951	9,951
OTHER FEDERAL FINANCIAL ASSISTANCE						
Passed through Louisiana Department of Health and Hospitals Office of Public Health	N/A	326-800484	811	28,269	28,269	5,752
Total Federal Financial Assistance			<u>\$6,027</u>	<u>\$105,128</u>	<u>\$105,128</u>	<u>\$26,925</u>

1. The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1998

97-1. Violation of Audit Requirement

Condition: Families Helping Families of Northeast Louisiana, Inc. did not have its audit completed in a timely manner.

Recommendation: In the future, the Families Helping Families of Northeast Louisiana, Inc. should ensure that they have an annual audit in a timely manner to comply with requirements of the Department of Health and Human Services.

Current Status: This finding has been resolved.