

**ST. THOMAS HEALTH SERVICES, INC.
FINANCIAL AND COMPLIANCE AUDIT
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT**

**FOR THE SIX-MONTHS ENDED
JUNE 30, 2006**

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 9-5-07

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SILVA & ASSOCIATES, LLC

Certified Public Accountants

Craig A. Silva, CPA
Brent A. Silva, CPA
Tom A. Curtner, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
St. Thomas Health Services, Inc.

We have audited the accompanying statement of financial position of **St. Thomas Health Services, Inc.** (a non-profit corporation) as of June 30, 2006 and the related statements of activities, functional expenses and cash flows for the six-months then ended. These financial statements are the responsibility of the management of **St. Thomas Health Services, Inc.** Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform an 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. 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 **St. Thomas Health Services, Inc.** as of June 30, 2006, and the changes in its net assets and its cash flows for the six-months then ended in conformity with accounting principles generally accepted in the United States of America.

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INDEPENDENT AUDITORS' REPORT
(CONTINUED)

To the Board of Directors
St. Thomas Health Services, Inc.
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In accordance with Government Auditing Standards, we have also issued our report dated July 10, 2007 on our consideration of **St. Thomas Health Services, Inc.**'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants as of and for the six-months ended June 30, 2006. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in cursive script that reads "Silen & Associates, LLC". The signature is written in dark ink and is positioned above the date.

July 10, 2007

ST. THOMAS HEALTH SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2006

ASSETS

Cash and cash equivalents (NOTE 13)	\$ 569,880
Grants receivable	85,000
Prepaid expenses and other assets	33,000
Investments	2,508
Furniture, equipment and building improvements, net of accumulated depreciation of \$758,598 (NOTE 2)	<u>32,986</u>
Total assets	<u>\$ 723,374</u>

LIABILITIES

Accounts payable and accrued liabilities	103,220
Notes payable current (NOTE 10)	<u>12,146</u>
Total liabilities	<u>\$ 115,366</u>

NET ASSETS (DEFICIT) (NOTE 2)

Unrestricted	550,072
Unrestricted - fixed assets	32,986
Permanently restricted	<u>24,950</u>
Total net assets	<u>\$ 608,008</u>
Total liabilities and net assets	<u>\$ 723,374</u>

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

ST. THOMAS HEALTH SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE SIX-MONTHS ENDED JUNE 30, 2006

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<u>OPERATING REVENUES</u>			
Contributions (NOTE 4)	\$ 862,287	\$ -	\$ 862,287
Grant revenues (NOTE 5)	151,331	-	151,331
Patient revenues (NOTE 6)	11,014	-	11,014
Other revenues	42,268	-	42,268
	<hr/>		
Total operating revenues	\$ 1,066,900	\$ -	\$ 1,066,900
	<hr/>		
<u>OPERATING EXPENSES</u>			
Health Care	\$ 312,356	\$ -	\$ 312,356
Management and general	88,890	-	88,890
	<hr/>		
Total operating expenses	401,246	-	401,246
	<hr/>		
Change in net assets	665,654	-	665,654
	<hr/>		
Net assets at the beginning of the period	(82,596)	24,950	(57,646)
	<hr/>		
Net assets at the end of the period	\$ 583,058	\$ 24,950	\$ 608,008
	<hr/>		

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

ST. THOMAS HEALTH SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE SIX-MONTHS ENDED JUNE 30, 2006

	2006		
	<u>Health Care</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries, related payroll taxes and benefits	\$ 102,332	\$ 20,959	\$ 123,291
Insurance	16,597	3,893	20,490
Other	20,926	26,633	47,559
Professional fees and contract services	129,210	24,611	153,821
Repairs and maintenance	5,189	845	6,033
Supplies	18,938	586	19,524
Interest	-	3,437	3,437
Postage	407	102	509
Travel	616	100	716
Lab testing and diagnostics	201	-	201
Depreciation	-	1,953	1,953
Rent	3,375	1,125	4,500
Utilities	11,297	3,375	14,672
Meetings and conferences	3,269	1,271	4,540
Total expenses	<u>\$ 312,356</u>	<u>\$ 88,890</u>	<u>\$ 401,246</u>

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

ST. THOMAS HEALTH SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE SIX-MONTHS ENDED JUNE 30, 2006

<u>Cash Flows from Operating Activities</u>	
Change in net assets	\$ 665,654
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:	
Depreciation	1,953
Unrealized Gain on Investments	3,246
Change in operating assets and liabilities:	
Increase in receivables, prepaids, and other assets	(116,547)
Increase in accounts payable and accrued liabilities	<u>33,672</u>
 Net cash provided by operating activities	 <u>587,978</u>
<u>Cash Flows from Investing Activities</u>	
Purchase of property and equipment	<u>(32,986)</u>
 Net cash used in investing activities	 <u>(32,986)</u>
<u>Cash Flows from Financing Activities</u>	
Repayment of notes payable	<u>(23,100)</u>
 Net cash provided by financing activities	 <u>(23,100)</u>
 Net decrease in cash	 531,892
Cash at the beginning of the period	<u>37,988</u>
Cash at the end of the period	<u>\$ 569,880</u>
 Supplemental Disclosure for Cash Flow Purposes:	
Interest paid	<u>\$ 3,437</u>

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

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - Organization:

St. Thomas Health Services, Inc. (*St. Thomas*) is a community-based, nonprofit, primary health clinic that provides ambulatory health care services, including diagnostic testing and medications, to the medically indigent of the St. Thomas Irish Channel Community and other areas of New Orleans.

St. Thomas was founded in 1987 to improve the health status in the service area with major emphasis being placed on disease prevention.

Start-up funds, equipment, as well as on-going financial support for the operation of *St. Thomas* in a neighborhood where 70-80% of the residents are uninsured and where 25% of the patients are homeless, have been obtained primarily from private sources and various grants. *St. Thomas* also makes use of support services offered by neighboring social service agencies and hospitals and the New Orleans medical community. *St. Thomas* also lends its support through the provision of specialized laboratory testing, diagnostic services and hospitalization services at low or no cost.

St. Thomas is governed by a ten (10) member Board of Directors all of whom serve until their resignation or removal from the Board.

In order to assist in meeting its goals and mission of providing services as a primary health care clinic, *St. Thomas* has applied for and has been awarded several government grants. During the six-months ended June 30, 2006, *St. Thomas* received and administered the following governmental grants and programs:

- **Maternal and Child Health Care Program**

This program, funded by a grant from the State of Louisiana, Department of Health and Hospitals, provided services as follows:

- Comprehensive pediatric care to a defined number of children

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Organization, Continued:

- **Maternal and Child Health Care Program, Continued**

- Comprehensive health care to a defined number of adult women and adolescents of child bearing age;
- Social work and nutritionist services;
- Coordination of maternal and child health services offered at *St. Thomas* with CIC and Medicaid; and
- Development of outreach programs to increase access to primary health care.

- **Community Development Block Grant**

This program funded by the City of New Orleans:

- Provides medical services;
- Identifies adolescents and their families for recruitment/ outreach services;
- Provides health education; and
- Provides counseling and referrals.

- **Family Planning**

This program funded by the State of Louisiana, Department of Health and Hospitals provides family planning service to persons requesting them. The services also include pregnancy testing and referrals.

- **Institute of Mental Hygiene**

This program funded by the Institute of Mental Hygiene provides mental health services to children, adolescents and their families.

- **Eye, Ear, Nose & Throat (EENT)**

This program funded by the EENT Foundation, a non-profit foundation, provides eye, ear, nose and throat care for qualified indigent and uninsured patients at normal costs.

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Summary of Significant Accounting Policies:

Principles of Accounting

St. Thomas is a non-profit, community based health clinic whose financial statements are prepared on the accrual basis and in accordance with accounting principles generally accepted in the United States of America. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Basis of Reporting

In accordance with the provision of Statement of Financial Accounting Standards (SFAS) No. 117 which established standards for external financial reporting by not-for-profit organizations, *St. Thomas* classifies resources for accounting and reporting purposes into three net asset categories which are unrestricted, temporarily restricted and permanently restricted net assets according to externally (donor) imposed restrictions.

A description of the three net asset categories is as follows:

- Unrestricted net assets include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of *St. Thomas* are included in this category. *St. Thomas* has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of *St. Thomas* and, therefore, *St. Thomas*' policy is to record these net assets as unrestricted.

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Summary of Significant Accounting Policies, Continued:

Basis of Reporting, Continued

- Temporarily restricted net assets include realized gains and losses, investment income and gifts and contributions for which donor imposed restrictions have not been met.
- Permanently restricted net assets are contributions which are required by the donor-imposed restriction to be invested in perpetuity and only the income be made available for program operation in accordance with the donor restrictions. Such income is reflected in temporarily restricted net assets until utilized for donor-imposed restrictions.

At June 30, 2006, *St. Thomas* did not have any temporarily restricted net assets.

Furniture, Equipment and Building Improvements

Furniture, equipment and building improvements of **St. Thomas** are recorded as assets and are stated at historical costs, if purchased, or at fair market value at the date of the gift, if donated. Additions, improvements and expenditures that significantly extend the useful life of an asset are capitalized.

Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Furniture and equipment	5 years
Building improvements	15 years

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Summary of Significant Accounting Policies, Continued:

Furniture, Equipment and Building Improvements, Continued

As of June 30, 2006, such assets and related accumulated depreciation consist of the following:

	<u>2006</u>
Furniture and Fixtures	\$164,041
Leasehold improvements	458,662
Machinery and equipment	168,881
Accumulated depreciation	<u>(758,598)</u>
Net fixed assets	<u>\$32,986</u>

Support and Revenues

Revenues received under government grant programs are recognized when earned.

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among programs and supporting services benefited.

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Summary of Significant Accounting Policies, Continued:

Cash Equivalents

For purposes of the Statements of Cash Flow, *St. Thomas* considers all investments purchased with a maturity of three months or less to be cash equivalents. *St. Thomas* had no cash equivalents at June 30, 2006.

NOTE 3 - Economic Dependency:

The primary source of revenue for *St. Thomas* is federal, state and local grants provided through various funding agencies. The continued success of *St. Thomas* is dependent upon the renewal of contracts from current funding sources as well as obtaining new funding.

NOTE 4 - Unrestricted Contributions:

Contributions consist of donations made to *St. Thomas* to provide support to the operation of *St. Thomas* as well as to fund specific projects as designed by the donor or the Board of Directors.

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 5 - Government Grants:

St. Thomas is the recipient of various government grants. Included in government grant revenues are funds disbursed from several funding sources to provide funds for the implementation of various community programs as well as to support the operations of *St. Thomas*. The method of payment on the grants is cost reimbursement.

NOTE 6 - Patient Revenues:

St. Thomas provides medical assistance to eligible Medicaid and Medicare recipients and receives reimbursements from the State of Louisiana's Department of Health and Human Services for claims submitted in conjunction with those services provided. For the six-months ended June 30, 2006, *St. Thomas* did not receive any reimbursements for Medicaid and Medicare claims submitted.

NOTE 7 - Building Lease:

In January, 1991, *St. Thomas* executed a fifteen (15) year lease agreement with the Society of Redemptorists Order for the use of a building located at 1020 St. Andrew Street. The terms of the lease require *St. Thomas* to be responsible for the complete renovation of the building, upkeep and maintenance of the property, utilities and insurance coverage for the building and its contents. That lease expired in 2006 and *St. Thomas* now rents the building on a month to month basis. In April 2006 *St. Thomas* paid 36 months rent in advance. As of June 30, 2006, prepaid rent totaling \$33,000 is recorded on the statement of financial position.

The building is to be used solely for the purpose of a neighborhood primary health care facility.

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 8 - Pension Plan:

Certain employees of *St. Thomas* participated in a 401(k) Pension Plan which was established during January 2003. The plan is funded by employee deductions which were not required to be matched by *St. Thomas*. Due to significant turnover and curtailment of employees after Hurricane Katrina this plan was terminated in December 2005.

NOTE 9 - Income Taxes:

St. Thomas is exempt from federal income taxes through Section 501(c) (3) of the Internal Revenue Code.

NOTE 10 - Notes Payable:

The following is a summary of the notes payable at June 30, 2006:

Note payable to bank, unsecured with an interest rate of 8.5% with a maturity of February 23, 2007	<u>12,146</u>
TOTAL	<u>\$12,146</u>

ST. THOMAS HEALTH SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 11 - Contingency:

St. Thomas is a recipient of several grants and awards of Federal and State funds. These grants and awards are governed by various Federal and State guidelines, regulations, and contractual agreements.

The administration of the program and activities funded by these grants and awards is under the contract and administration of *St. Thomas* and is subject to audit and/or review by the applicable funding sources. Any grant or award funds found to be not properly spent in accordance with the terms, conditions, and regulations of the funding sources may be subject to recapture.

NOTE 12 - Fair Value of Financial Instruments:

The estimated fair value of all significant financial statement amount have been determined by *St. Thomas* using available market information and appropriate valuation methodologies.

St. Thomas considers the carrying amounts of cash and cash equivalents, grants receivable, and notes payable to be fair value.

NOTE 13 - Restricted Cash:

On June 28, 1996, *St. Thomas* received a \$25,000 contribution from the Fannie Mae Foundation in which the interest income is to be utilized to establish a revolving loan fund for expectant mothers who are uninsured and not eligible for federal or local government assistance with their health care. Such funds are recorded as permanently restricted net assets. The funds are maintained in the operating account included in cash and cash equivalents.

NOTE 14 - Discontinued Operations:

Due to the lingering affects of Hurricane Katrina, *St. Thomas Health Services, Inc.* discontinued operations on June 30, 2006 and was reformed on July 1, 2006 as *St. Thomas Community Health Center, Inc.* The assets, liabilities, and net assets of *St. Thomas Health Services, Inc.* as of June 30, 2006 were transferred directly to *St. Thomas Community Health Center, Inc.* on July 1, 2006.

SILVA & ASSOCIATES, LLC

Certified Public Accountants

Craig A. Silva, CPA
Brent A. Silva, CPA
Tom A. Gurtner, CPA

INDEPENDENT AUDITORS' 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
St. Thomas Health Service, Inc.

We have audited the financial statements of **St. Thomas Health Services, Inc. (St Thomas)** as of and for the six-months ended June 30, 2006, and have issued our report thereon dated July 10, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 **St. Thomas'** financial statements 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards 60 and which are described in the accompanying schedule of findings and responses as item 2006-1.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Internal Control Over Financial Reporting

In planning and performing our audit, we considered *St. Thomas'* internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of *St. Thomas'* internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of *St. Thomas'* internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors, management, the Legislative Auditor of the State of Louisiana, federal awarding agencies, and pass-through entities and it's not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



July 10, 2007

ST. THOMAS HEALTH SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE SIX-MONTHS ENDED JUNE 30, 2006

Section 1 – Summary of Auditor’s Results

1. Type of report issued on the financial statements: **Unqualified.**

2. Did the audit disclose any reportable conditions in internal control: **None Reported.**

3. Were any of the reportable conditions material weaknesses: **Not Applicable.**

4. Did the audit disclose any noncompliance which is material to the financial statements of the organization: **None Reported.**

5. Did the audit disclose any reportable conditions in internal control over major programs: **Not Applicable.**

6. Were any of the reportable conditions in internal control over major programs material weaknesses: **Not Applicable.**

7. Type of report issued on compliance for major programs: **Not Applicable.**

8. Did the audit disclose any audit findings which the independent auditors are required to report under OMB Circular A-133, Section 510(a): : **Not Applicable.**

9. The following is an identification of major programs: **Not Applicable.**

ST. THOMAS HEALTH SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE SIX-MONTHS ENDED JUNE 30, 2006

Section I – Summary of Auditor’s Results, Continued

10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 520(b) was \$300,000.

11. Did the auditee qualify as a low-risk auditee under OMB Circular A-133, Section 530:
Not Applicable.

Section II – Financial Statement Findings

No matters reported.

Section III – Findings and Questioned Costs

Finding No. 06-1

Statement of Condition: The facility did not timely file its required reports with the Legislative Auditor as a result of Hurricane Katrina.

Criteria: Regulations require statements and reports to be filed 180 days after period end.

Effect of Condition: Compliance with filing deadlines has not been met.

Cause of Condition: Reconstruction of accounting records for the period was delayed due to the effects of Hurricane Katrina.

Recommendation: The management of the facility should adhere to the policies in 2007.

ST. THOMAS HEALTH SERVICES, INC.
STATUS OF PRIOR PERIOD AUDIT FINDINGS
FOR THE SIX-MONTHS ENDED JUNE 30, 2006

Financial Statement Findings

None reported

Federal Awards Findings and Questioned Costs:

Finding No. 05-1

Statement of Condition: The Grant Administration files have been destroyed or lost as a result of Hurricane Katrina.

Criteria: Several grants require certain restrictive uses and have certain reporting requirements.

Effect of Condition: The documents were not available to verify compliance with grant regulations.

Cause of Condition: The effects of Hurricane Katrina destroyed grant files.

Recommendation: The management of the facility should comply with requirements of all grants during 2006.

Resolution: Resolved

Finding No. 05-2

Statement of Condition: The facility did not timely file its required reports with the Legislative Auditor as a result of Hurricane Katrina.

Criteria: Regulations require statements and reports to be filed 180 days after year end.

Effect of Condition: Compliance with filing deadlines has not been met.

Cause of Condition: Reconstruction of accounting records for the Fiscal year was delayed due to the effects of Hurricane Katrina.

Recommendation: The management of the facility should adhere to the policies in 2006.

Resolution: Unresolved

ST. THOMAS HEALTH SERVICES, INC.

EXIT CONFERENCE

An exit conference was held with the following in attendance:

ST. THOMAS HEALTH SERVICES, INC.

Dr. Donald Erwin	--- Executive Director
Mr. Charles Hirling	--- Accountant

SILVA & ASSOCIATES, LLC, CERTIFIED PUBLIC ACCOUNTANTS

Tom A. Gurtner, CPA	--- Partner
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The audit report was discussed. This report is intended solely for the information and use of the Board of Directors, management, the Legislative Auditor of the State of Louisiana and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.