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ACADIANA WORKS, INC.
Opelousas, Louisiana

Financial Report

Years Ended June 30, 2010 and 2009

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 1 | 5 | 11

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**Darnall, Sikes,
Gardes & Frederick.**

(A Corporation of Certified Public Accountants)

Eugene H. Darnall, CPA, Deceased 1990

E. Larry Sikes, CPA/PFS, CVA, CFPTM
Danny P. Frederick, CPA
Clayton E. Darnall, CPA, CVA
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INDEPENDENT AUDITOR'S REPORT

The Board of Directors of
Acadiana Works, Inc.
Opelousas, Louisiana

We have audited the accompanying statements of financial position of Acadiana Works, Inc. (a nonprofit organization), as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Acadiana Works, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audits 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide 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 Acadiana Works, Inc. as of June 30, 2010 and 2009, and the changes in its net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2010, on our consideration of Acadiana Works, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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 audits.

2000 Kalste Saloom Rd.
Suite 300
Lafayette, LA 70508
Phone: 337.232.3312
Fax: 337.237.3614

1231 E. Laurel Ave.
Eunice, LA 70535
Phone: 337.457.4146
Fax: 337.457.5060

1201 Brashear Ave.
Suite 301
Morgan City, LA 70380
Phone: 985.384.6264
Fax: 985.384.8140

203 S. Jefferson Street
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Phone: 337.893.5470
Fax: 337.893.5470

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Society of Louisiana
Certified Public Accountants
www.dsfcpas.com

Our audits were performed for the purpose of forming an opinion on the basic financial statements of Acadiana Works, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and the schedule of program expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements of Acadiana Works, Inc. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
October 22, 2010

ACADIANA WORKS, INC.

Statements of Financial Position
June 30, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 23,467	\$ 20,418
Grants receivable	132,601	404,776
Prepaid expenses	<u>14,712</u>	<u>15,218</u>
Total current assets	<u>170,780</u>	<u>440,412</u>
CAPITAL ASSETS		
Furniture and equipment	432,965	462,831
Less accumulated depreciation	<u>(367,126)</u>	<u>(379,846)</u>
	<u>65,839</u>	<u>82,985</u>
TOTAL ASSETS	<u>\$ 236,619</u>	<u>\$ 523,397</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 42,900	\$ 302,367
Accrued wages and compensated absences	<u>112,307</u>	<u>119,574</u>
Total current liabilities	155,207	421,941
NET ASSETS - TEMPORARILY RESTRICTED	<u>81,412</u>	<u>101,456</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 236,619</u>	<u>\$ 523,397</u>

The accompanying notes are an integral part of this statement.

ACADIANA WORKS, INC.

Statements of Activities
Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
UNRESTRICTED NET ASSETS		
Net assets released from restrictions	<u>\$ 3,788,062</u>	<u>\$ 4,220,350</u>
EXPENSES:		
Program expenses -		
Adult	1,499,675	1,681,690
Youth	1,749,390	1,459,668
Dislocated workers	325,145	41,912
S.T.E.P.	128,190	106,357
N.E.G.	85,662	874,206
Youthbuild	-	48,427
Other	-	8,090
	<u>3,788,062</u>	<u>4,220,350</u>
Change in unrestricted net assets	<u>-</u>	<u>-</u>
TEMPORARILY RESTRICTED NET ASSETS		
Grants -		
Federal	3,764,868	4,188,715
State	3,150	14,400
Net assets released from restrictions	<u>(3,788,062)</u>	<u>(4,220,350)</u>
Change in temporarily restricted net assets	<u>(20,044)</u>	<u>(17,235)</u>
Change in net assets	(20,044)	(17,235)
NET ASSETS, beginning	<u>101,456</u>	<u>118,691</u>
NET ASSETS, ending	<u>\$ 81,412</u>	<u>\$ 101,456</u>

The accompanying notes are an integral part of this statement.

ACADIANA WORKS, INC.

Statements of Cash Flows
Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (20,044)	\$ (17,235)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	18,401	21,213
(Increase) decrease in grants receivable	272,175	(237,378)
(Increase) decrease in prepaid expenses	506	32,255
Increase (decrease) in accounts payable	(259,467)	224,592
Increase (decrease) in accrued wages and compensated absences	<u>(7,267)</u>	<u>13,274</u>
Net cash provided by operating activities	<u>4,304</u>	<u>36,721</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	<u>(1,255)</u>	<u>(40,583)</u>
Net cash used by investing activities	<u>(1,255)</u>	<u>(40,583)</u>
Net increase (decrease) in cash and cash equivalents	3,049	(3,862)
CASH AND CASH EQUIVALENTS, beginning of year	<u>20,418</u>	<u>24,280</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 23,467</u>	<u>\$ 20,418</u>

The accompanying notes are an integral part of this statement.

ACADIANA WORKS, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Purpose

Acadiana Works, Inc. provides policy guidance and exercises oversight with respect to activities under local and regional plans for Workforce Development Area #40 in partnership with the Workforce Investment Board (WIB) authorized by the Workforce Investment Act.

Basis of Accounting

The financial statements of Acadiana Works, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables and payables.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash and Cash Equivalents

Acadiana Works, Inc. considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2010 and 2009.

Compensated Absences

Full-time employees of Acadiana Works, Inc. earn annual leave at the rate of 12 to 24 days per year, depending upon length of service. Accumulated annual leave may be carried forward after each employee's anniversary date of employment, up to twenty days and is recorded as accrued liabilities on the financial statements. Full-time employees also earn sick leave at the rate of 15 days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon termination.

Use of 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.

ACADIANA WORKS, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Furniture and Equipment

Furniture and equipment are capitalized at cost. It is Acadiana Works, Inc.'s policy to capitalize expenditures for these items in excess of \$1,000. Lesser amounts are expensed. Furniture and equipment are being depreciated over estimated useful lives of five to ten years using the straight-line method.

Subsequent Events

Management has evaluated subsequent events through October 22, 2010, the date the financial statements were available to be issued.

NOTE 2 EQUIPMENT

Equipment purchased by Acadiana Works, Inc. in connection with the Workforce Investment Act Programs may be requested to be returned to the Workforce Investment Board upon termination of the programs unless Acadiana Works, Inc. can demonstrate that the equipment will be used in direct support of Workforce Investment Act services. For the years ended June 30, 2010 and 2009, \$1,255 and \$40,583, respectively, of equipment was purchased by Acadiana Works, Inc. with funding from these programs. The remaining book value of the equipment at June 30, 2010 and 2009 was \$65,839 and \$82,985, respectively.

NOTE 3 REVENUE RECOGNITION

Revenues from intergovernmental grants on a cost reimbursement basis are recognized as related costs are obligated and resultant receivable accrued.

NOTE 4 PENSIONS PLAN

Eligible employees of Acadiana Works, Inc. participate in a multiple-employer public employee retirement systems (PERS), which is controlled and administered by a separate board of trustees. This retirement system provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits under this system are established and amended by Louisiana state statute.

The system, established by provisions of Louisiana Revised Statute 11:1731, requires eligible employees to contribute 9.50% of their annual covered salary and the Acadiana Works, Inc. is required to contribute at an actuarially determined rate. The employer contribution rate through December 31, 2009, was 12.25% of the total annual covered salary. Beginning January 1, 2010, the employer contribution rate increased to 15.75% of the total annual covered salary. Acadiana Works, Inc.'s contributions to the system for the year ended June 30, 2010 and 2009 were \$169,961 and \$135,752, respectively.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Parochial Employee's Retirement System, P.O. Box 14619, Baton Rouge, LA 70809-4619, or by calling (225)928-1361.

ACADIANA WORKS, INC.

Notes to Financial Statements

NOTE 5 RISK MANAGEMENT

Acadiana Works, Inc. is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions, injuries to employees; and natural disasters. Acadiana Works, Inc. has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Acadiana Works, Inc.'s insurance coverage.

NOTE 6 BOARD OF DIRECTORS

All services provided by board members of Acadiana Works, Inc. are on a voluntary basis and they receive no compensation for serving as a director or officer.

NOTE 7 ECONOMIC DEPENDENCY

Acadiana Works, Inc. receives all of its revenues from the Workforce Investment Board. Any substantial change in the funding from the WIB could have adverse effects on Acadiana Works, Inc.'s financial condition.

NOTE 8 CONCENTRATION OF CREDIT RISK

Acadiana Works, Inc. maintains its cash in bank deposit accounts at high credit quality financial institutions. The balances, at times, may exceed federally insured limits.

NOTE 9 INCOME TAX STATUS

Acadiana Works, Inc., a non-profit corporation, is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code, and as an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax. However, should Acadiana Works, Inc. engage in activities unrelated to its exempt purpose, taxable income could result. The entity had no material unrelated business income for the fiscal year under audit.

Acadiana Works, Inc. elected in fiscal year ended June 30, 2010 the provisions of FASB ASC 740-10 (formerly FASB Interpretation 48, "Accounting for Uncertainties in Income Taxes.") The Acadiana Works, Inc. has not adopted any uncertain tax positions with respect to those amounts reported in its fiscal year ended June 30, 2010 financial statements.

SUPPLEMENTAL INFORMATION

ACADIANA WORKS, INC.

Schedule of Program Expenses
 Year Ended June 30, 2010
 With Comparative Totals for the Year Ended June 30, 2009

	Adult	Youth	Dislocated Worker	N.E.G.	S.T.E.P.
Advertising	\$ 413	\$ 1,716	\$ 170	\$ -	\$ -
Board expenses	1,359	2,429	529	-	-
Books and supplies	225,445	120,641	45,024	8,847	-
Child care	1,089	640	-	-	-
Computer expense	16,101	21,555	7,841	-	1,080
Dues and subscriptions	860	998	353	-	-
Equipment - minor	-	-	-	-	-
Insurance	7,596	56,537	4,201	134	657
Meal allowance	73,845	27,536	12,524	13,850	-
Miscellaneous	69	4,201	24	3,694	-
On-the-job training	129,602	2,513	57,135	6,900	-
Postage	1,416	2,330	719	-	360
Professional fees	17,659	23,762	8,096	-	-
Rentals	5,012	6,218	1,909	-	-
Repairs and maintenance	2,145	2,331	758	-	-
Salaries and benefits	748,768	1,342,709	148,411	38,713	122,309
Staff development	1,204	1,459	462	-	-
Supplies	23,023	26,267	7,378	8,970	3,558
Telephone	17,722	21,769	6,422	-	-
Transportation	-	-	-	-	-
Travel	10,637	15,775	4,005	162	226
Tuition	202,567	54,765	12,270	4,392	-
Utilities	5,605	7,026	2,264	-	-
Total expenses before depreciation	1,492,137	1,743,177	320,495	85,662	128,190
Depreciation	7,538	6,213	4,650	-	-
Total expenses	<u>\$1,499,675</u>	<u>\$1,749,390</u>	<u>\$ 325,145</u>	<u>\$ 85,662</u>	<u>\$ 128,190</u>

<u>Totals</u>		<u>Totals</u>	
<u>2010</u>		<u>2009</u>	
\$ 2,299	\$ 3,105		
4,317	4,813		
399,957	379,507		
1,729	2,000		
46,577	48,729		
2,211	2,616		
-	4,070		
69,125	84,402		
127,755	103,194		
7,988	9,052		
196,150	292,014		
4,825	4,963		
49,517	18,240		
13,139	12,477		
5,234	16,923		
2,400,910	2,766,658		
3,125	6,199		
69,196	57,354		
45,913	42,676		
-	280		
30,805	27,447		
273,994	295,260		
<u>14,895</u>	<u>17,158</u>		
3,769,661	4,199,137		
<u>18,401</u>	<u>21,213</u>		
<u>\$3,788,062</u>	<u>\$4,220,350</u>		

See independent auditor's report.

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION**



**Darnall, Sikes,
Gardes & Frederick.**

(A Corporation of Certified Public Accountants)

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Acadiana Works, Inc.
Opelousas, Louisiana

We have audited the financial statements of Acadiana Works, Inc. (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated October 22, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Acadiana Works, Inc.'s internal control over financial reporting as a basis for designing 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 Acadiana Works, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control 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 material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

2000 Kaliste Saloom Rd.
Suite 300
Lafayette, LA 70508
Phone: 337.232.3312
Fax: 337.237.3614

1231 E. Laurel Ave.
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Acadiana Works, Inc.'s 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board of directors, management 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.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana

October 22, 2010



**Darnall, Sikes,
Gardes & Frederick.**

(A Corporation of Certified Public Accountants)

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

To the Board of Directors of
Acadiana Works, Inc.
Opelousas, Louisiana

Compliance

We have audited the compliance of Acadiana Works, Inc. (a nonprofit organization) 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 each of its major federal programs for the year ended June 30, 2010. Acadiana Works, Inc.'s major federal programs are 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 each of its major federal programs is the responsibility of Acadiana Works, Inc.'s management. Our responsibility is to express an opinion on Acadiana Works, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 we 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 Acadiana Works, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Acadiana Works, Inc.'s compliance with those requirements.

In our opinion, Acadiana Works, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

2000 Kaliste Saloom Rd.
Suite 300
Lafayette, LA 70508
Phone: 337.232.3312
Fax: 337.237.3614

1231 E. Laurel Ave.
Eunice, LA 70535
Phone: 337.457.4146
Fax: 337.457.5060

1201 Brushear Ave.
Suite 301
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Elise B. Faucheaux, CPA

Internal Control Over Compliance

The management of Acadiana Works, 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 our audit, we considered Acadiana Works, 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Acadiana Works, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance 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 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.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
October 22, 2010

ACADIANA WORKS, INC.

Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2010

This schedule is not applicable.

ACADIANA WORKS, INC.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

Part I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An unqualified opinion has been issued on Acadiana Works, Inc.'s financial statements as of and for the year ended June 30, 2010.

Reportable Conditions - Financial Reporting

There were no reportable conditions in internal control over financial reporting noted during the audit of the financial statements.

Material Noncompliance - Financial Reporting

The results of our tests disclosed no instances of noncompliance, which are required to be reported under *Government Auditing Standards*.

FEDERAL AWARDS

Major Program - Identification

For the year ended June 30, 2010, Acadiana Works, Inc. had one major program which was the WIA cluster: Workforce Investment Act - Adult Program (CFDA #17.258), Youth Activities (CFDA #17.259) and Dislocated Workers (CFDA #17.260).

Low-Risk Auditee

Acadiana Works, Inc. was not considered a low-risk auditee for the fiscal year ended June 30, 2010.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the fiscal year ended June 30, 2010.

Auditor's Report - Major Program

An unqualified opinion has been issued on Acadiana Works, Inc.'s compliance for its major program as of and for the year ended June 30, 2010.

ACADIANA WORKS, INC.

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2010

Part I Summary of Auditor's Results (Continued)

Reportable Condition - Major Programs

There were no reportable conditions disclosed during the audit of the major program.

Compliance Findings Related to Federal Programs

The audit did not disclose any material noncompliance or questioned costs relative to the federal programs.

Part II Findings Relating to an Audit in Accordance with *Government Auditing Standards*

There were no reportable conditions or instances of material noncompliance noted during the audit.

Part III Findings and Questioned Costs Relating to Federal Programs

There were no instances of material noncompliance or questioned costs related to federal programs disclosed during the audit of the financial statements for the year ended June 30, 2010.

ACADIANA WORKS, INC.

Management's Corrective Action Plan
Year Ended June 30, 2010

No current year findings were noted; therefore, no response is necessary.

ACADIANA WORKS, INC.

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF LABOR		
Workforce Investment Act		
Passed through Louisiana Department of Labor and St. Landry Parish Government		
Adult Program	17.258	\$ 996,916
Youth Activities	17.259	1,070,362
Dislocated Workers	17.260	187,573
N.E.G.	17.260	85,662
ARRA - Adult	17.258	502,759
ARRA - Youth	17.259	588,349
ARRA - 15% Discretionary	17.259	90,679
ARRA - Dislocated Workers	17.260	<u>137,572</u>
		3,659,872
 Total U.S. Department of Labor		 <u>3,659,872</u>
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Administration for Children and Families		
Temporary Assistance for Needy Families		
Passed through the Louisiana Department of Social Services, administered by the Louisiana Department of Labor		
Strategies to Empower People (STEP)	93.558	<u>128,190</u>
 Total U.S. Department of Health and Human Services		 <u>128,190</u>
 Total federal grants		 <u>\$ 3,788,062</u>

NOTE 1 BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Acadiana Works, Inc. and is presented on the same basis of accounting as described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations".