



Louisiana Legislative Auditor

Engagement Approval Form

Entity Name: Allen Council on Aging, Inc.
 CPA Firm Name: Darnall, Sikes, Gardes & Frederick

Entity ID #: 1083 CPA Firm ID #: 402 CPA Contact ID #: 837

Engagement Type: Annual Audit(s)

Engagement Period From: 07/01/2005
 Engagement Period To: 06/30/2006

Number of Annual or Biennial Periods Covered by the Engagement
 One Two Three Four

Entity Contact Information	CPA Contact Information
Name: Patricia Jones	Name: Steven Moosa, CPA
Title: Executive Director	Title: Audit Partner
Address: P.O. Box E L	Address: P.O. Drawer 1048
City: Oakdale	City: Eunice
State: <input type="checkbox"/> LA	State: <input type="checkbox"/> LA
Zip Code: 71463	Zip Code: 70535
Phone Number: 318-335-3195	Phone Number: 337-457-4146
Fax Number: 318-335-3199	Fax Number: 337-457-5060
e-mail Address: No e-mail Address Supplied	e-mail Address: stevem@dsfcpas.com

Comments:
 Approved By: Sudha Rawal/LLA Approval Date: 06/28/2006 05:16:43 PM

History

History
 Original Author: Anonymous Web User
 Processed by Agent: 06/27/2006

Edit History*	Rev.	Editor	Edit Date
	0	Sudha Rawal/LLA	06/28/2006 05:16:44 PM

* Only past five edits are show

Browser CGI Fields 06803750

CPA Report Control

AUDIT CONTROL # 06803750

ENTITY ID NUMBER

1.0.8.3

48

C2: Date Audit Report Received : 10/31 (Cond. 1); Satisfies Financial Reporting (Y/N): Y (Cond 2); Rec'd by [Signature]

Statements/Report/Letter	Included	Findings
Independent Auditor's Report	Yes - No	Clean/Modified
GAO Internal Control and Compliance Report	Yes - No	Yes or No
A-133 Control and Compliance Report	Yes - No	Yes or No
Review Report	Yes - No	
Compilation Report	Yes - No	
Attestation Report	Yes - No	Yes or No
Agreed Upon Procedures Report	Yes - No	Yes or No
Management Letter	Yes - No	Yes or No
Other (describe)	Yes - No	Yes or No

Legislative Audit Advisory Council:	Are unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Bond Commission (SBC):	Are there any findings relating to violations of bonds?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenue?	Yes or No
High Profile Report:	Are any findings considered significant?	Yes or No

C3: Date Review Began : 11-3-06 (Condition 1) Date Review Completed : 11-3-06 (Condition 2)
 Report Approved for Release by: [Signature] Grade: A B C D (Condition 3 for C3 & IS Status)
 IS: Report: Issue Date 11-8-06 (Condition 1) Number of Pages in Report : 46 (Condition 5)
 Print LAAC Forms (Y/N): Y (Cond. 4) Remarks (Expand on Cond. 4)

(A=No Comments; B=Management Letter Comments Only; C=Control/Compliance Report(s) Comments; D=Criminal/Fraudulent Acts)
 Note: For grading purposes, schedules of immaterial findings are treated as a management letter
 Note: A finding about the lack of a segregation of duties due to the small size of the entity does not affect the report grade

REGULAR REPORT DISTRIBUTION

Check if Regular Public Distribution Only

Regular Public Distribution for ALL Parish (File Room, Governor's Office, Attorney General's Office, Parish Clerk of Court.
 If EBR Parish, file room copy is considered clerk of court copy. If ORL Parish, send to jrenthroe@lla.state.la.us, mdauzat@lla.state.la.us)

EARLY DISTRIBUTION

Kenner Office (All High Profile) jrenthroe@lla.state.la.us Mdauzat@lla.state.la.us	2E	Legislative Request (Early Distribution) jirwin@lla.state.la.us	1E
Legislative Auditor (High Profile)	1E	Name _____	
Debra LeBlanc (High Profile)	1E	E-mail address _____	1E
First Assistant Legislative Auditor (High Profile)	1E	Hard copy report _____	1B

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Legislative Audit Advisory Council dbarton@lla.state.la.us Print Advisory Forms _____	1B	Rick McGimsey (Public Bid Law Findings) mcgimseyr@ag.state.la.us	1E
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Board of Ethics wendyi@ethics.state.la.us	1E	(Univ Fnd & Alumni) tcole@lla.state.la.us, ppendas@lla.state.la.us, arobinson@lla.state.la.us	1E
Press Bureau Chiefs (High Profile, attached)	___E	Actuary (State/Statewide Retirement Systems) trice@lla.state.la.us	1E
Suzanne Elliott (SBC's Copy and High Profile) sellott@lla.state.la.us	1E	Division of Admin (Owes Money to the State) jerryluke.leblanc@la.gov	1E
Investigative Group (Criminal Acts) dpurpera@lla.state.la.us	1E	Other: [see reverse side for email/ mailing address(es)]	___E___B

Report received as a pdf or tif Electronic file to be scanned
 OK to use the pdf or tif for imaging. PLEASE SEE NEXT PAGE ==>

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Kenner Office (auditees in ORL parish only)	1E

LEGISLATIVE AUDIT ADVISORY COUNCIL

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Other Recipients (Both Email and Address Must Be Listed, Regardless of Email Delivery)

Name	Email Address	Mailing Address
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	1E	1B
	1E	1B

[This form is an unaudited informational document prepared by management of the agency.]

LEGISLATIVE AUDITOR
BATON ROUGE LA 70804

DATA COLLECTION FORM
FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.

RETURN to: Legislative Auditor (ereports@lla.state.la.us) or
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Date Submitted / /

1. Fiscal Year Ending Date For This Submission:

 8 / 30 / 06

3. Audit Period Covered

Annual Biennial
 Other to

2. Type of Report:

Single Audit GAO Audit Standards Audit
 Compilation Review/Attestation
 Program Audit Other

Total Revenues and other sources, all funds \$ 596,029

4. AUDITEE INFORMATION

Auditee Name

ALLEN COUNCIL ON AGING, INC.

Street Address (Number and Street)

602 EAST 5TH AVE

Mailing Address (PO No.)

P.O. DRAWER E L

City State Zip
OAKDALE LA 71463

Auditee Contact

Name Title
PATRICIA JONES EXECUTIVE DIRECTOR

Telephone Fax
318-335-3195

Email (Optional)

5. AUDITOR INFORMATION

Firm Name

DARNALL, SIKES, GARDES & FREDERICK

Street Address (Number and Street)

1231 E. LAUREL AVE.

Mailing Address (PO No.)

P.O. DRAWER 1048

City State Zip
EUNICE LA 70535

Auditor Contact

Name Title
STEVEN MOOSA, CPA PARTNER

Telephone Fax
337-457-4146 337-457-5060

Email (Optional)
STEVEM@DSFCPAS.COM

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, no management letter, and no prior year findings, check this box and do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. Not Applicable
 Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion
b. Is a 'going concern' explanatory paragraph included in the audit report? Yes No
c. Do any of the funds have deficit balances? Yes No

7. INTERNAL CONTROL

Do the comments on internal control include: material weaknesses other conditions

8. COMPLIANCE

Do the comments on compliance include: criminal acts fraud and abuse not applicable

9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.)

N/A

Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

BUDGET VARIANCES \$ 0 Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? Yes No
Do any findings address violation of bond indenture covenants? Yes No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS

(Finding/Comment Caption and No.)

BUDGET VARIANCES Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable

CPA SIGNATURE

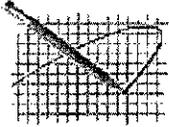
Steven Moosa

Date 10-24-06

AUDITEE SIGNATURE

Patricia Jones

Date 10-24-06



e reports/LLA
Sent by: Jo Ann Johnson
10/31/2006 07:34 AM

To "Maxine West" <MaxineW@dsfcPAS.com>
cc
bcc
Subject Re: Allen Council on Aging, Inc. #1083

Received Report.

Engagement/Report Processing Department
Office of Legislative Auditor
"Maxine West" <MaxineW@dsfcPAS.com>



"Maxine West"
<MaxineW@dsfcPAS.com>
10/30/2006 09:09 AM

To <ereports@lla.state.la.us>
cc "Steve Moosa" <SteveM@dsfcPAS.com>
Subject Allen Council on Aging, Inc. #1083

October 30, 2006

Attached are the financial statements and data collection forms for Allen Council on Aging, Inc. for the year ended June 30, 2006.

Call 337-457-4146 or email stevem@dsfcPAS.com should you have any questions.;

Sincerely,

Maxine West

Darnall, Sikes, Gardes & Frederick

337-457-4146

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