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**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR
ACHIEVING TOTAL HEALTH**

Audit of Consolidated Financial Statements

June 30, 2014

(With Comparative Information for Louisiana Public Health Institute
as of and For the Year Ended June 30, 2013)

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 FEB 11 2015



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Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute and
Partnership for Achieving Total Health

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Louisiana Public Health Institute and the Partnership for Achieving Total Health (collectively "LPHI") which comprise the consolidated statements of financial position as of June 30, 2014 and 2013, and the related consolidated statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of LPHI as of June 30, 2014 and 2013, and the changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the consolidated financial statements that collectively comprise LPHI's basic consolidated financial statements. The schedule of expenditures of federal awards as required by Office of Management and Budget ("OMB") Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic consolidated financial statements. The schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic consolidated financial statements or to the basic consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 11, 2014, on our consideration of LPHI's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LPHI's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "LaForte". The signature is written in a cursive style with a large, prominent initial "L".

A Professional Accounting Corporation

Metairie, LA
August 11, 2014

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Consolidated Statement of Financial Position
June 30, 2014**

(with Comparative Information for Louisiana Public Health Institute as of June 30, 2013)

	2014	2013
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 1,197,727	\$ 935,552
Grants Receivable	3,995,648	3,249,617
Due from NNPHI	53,483	344,415
Other Receivables	115,524	43,255
Cash and Cash Equivalents - Restricted	30,571,189	27,198,319
Furniture and Office Equipment, Net	4,486	9,854
Other Assets	37,064	113,825
	<hr/>	<hr/>
Total Assets	\$ 35,975,121	\$ 31,894,837
	<hr/>	<hr/>
Liabilities		
Accounts Payable	\$ 4,036,802	\$ 2,624,573
Accrued Liabilities	635	268
Deferred Grant Revenue	30,233,196	27,545,237
	<hr/>	<hr/>
Total Liabilities	34,270,633	30,170,078
	<hr/>	<hr/>
Net Assets		
Unrestricted	1,572,140	1,676,162
Temporarily Restricted	132,348	48,597
	<hr/>	<hr/>
Total Net Assets	1,704,488	1,724,759
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 35,975,121	\$ 31,894,837
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The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2014**

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Grants and Contracts	\$ 29,490,706	\$ -	\$ 29,490,706
Contributions	31,797	160,875	192,672
Other Revenue	496,224	-	496,224
Interest Income	462	-	462
Net Assets Released from Restrictions	77,124	(77,124)	-
Total Support and Revenue	30,096,313	83,751	30,180,064
Expenses			
Program Services and Grants	28,748,800	-	28,748,800
General and Administrative	1,451,535	-	1,451,535
Total Expenses	30,200,335	-	30,200,335
Change in Net Assets	(104,022)	83,751	(20,271)
Net Assets, Beginning of Year	1,676,162	48,597	1,724,759
Net Assets, End of Year	\$ 1,572,140	\$ 132,348	\$ 1,704,488

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2013**

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Grants and Contracts	\$ 24,112,735	\$ -	\$ 24,112,735
Contributions	-	19,177	19,177
Other Revenue	642,317	-	642,317
Interest Income	544	-	544
Net Assets Released from Restrictions	104,846	(104,846)	-
Total Support and Revenue	24,860,442	(85,669)	24,774,773
Expenses			
Program Services and Grants	23,675,322	-	23,675,322
General and Administrative	946,250	-	946,250
Total Expenses	24,621,572	-	24,621,572
Change in Net Assets	238,870	(85,669)	153,201
Net Assets, Beginning of Year	1,437,292	134,266	1,571,558
Net Assets, End of Year	\$ 1,676,162	\$ 48,597	\$ 1,724,759

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE AND
PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Consolidated Statements of Cash Flows

For the Year Ended June 30, 2014

(with Comparative Information for Louisiana Public Health Institute, For the Year Ended June 30, 2013)

	2014	2013
Cash Flows from Operating Activities		
Change in Net Assets	\$ (20,271)	\$ 153,201
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	5,368	12,336
Bad Debt Expense	-	41,818
(Increase) Decrease in:		
Grants Receivable	(746,031)	601,505
Due from NNPHI	290,932	(91,415)
Other Receivables	(72,269)	56,813
Other Assets	76,761	(112,500)
Increase (Decrease) in:		
Accounts Payable	1,412,229	280,228
Accrued Liabilities	367	(60,365)
Deferred Grant Revenue	2,687,959	15,894,744
Net Cash Provided by Operating Activities	3,635,045	16,776,365
Cash Flows from Investing Activities		
Capital Expenditures	-	(5,861)
Increase in Restricted Cash	(3,372,870)	(17,028,150)
Net Cash Used in Investing Activities	(3,372,870)	(17,034,011)
Net Increase (Decrease) in Cash and Cash Equivalents	262,175	(257,646)
Cash and Cash Equivalents, Beginning of Year	935,552	1,193,198
Cash and Cash Equivalents, End of Year	\$ 1,197,727	\$ 935,552

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH.**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of Activities

The Louisiana Public Health Institute (the "Organization") is an independent 501(c)(3) organization established in 1997. The Organization is a part of a growing movement of public health institutes in America. As a primary strategy, the Organization creates and fosters collaborative endeavors in the areas of health information, public policy, applied research, and community capacity enhancement. The Organization is dedicated to promoting the health and well-being of the people of Louisiana through public-private partnerships.

During October 2013, the Partnership for Achieving Total Health (PATH) was formed as a 509(a)(3) supporting organization to the Organization. The objective of PATH is to support the Organization through collaborative efforts in health information, research, educational and training opportunities, and to promote positive health practices through collaboration in program initiatives and policy development, operating a Health Information Exchange, and other activities. The Organization and PATH (collectively "LPHI") utilize the same management and support services. The Organization controls PATH by maintaining a controlling interest on the PATH board, therefore the financial statements require consolidation.

Basis of Accounting

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, involving the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Basis of Presentation and Consolidation

The consolidated financial statements are presented in accordance with the *Not-for-Profit Entities* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Accordingly, LPHI is required to report information regarding its financial position and activities according to three classes of net assets which are based on the absence or existence and nature of donor-imposed restrictions, as follows: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. LPHI has no permanently restricted net assets.

The consolidated financial statements include the accounts of PATH, a supporting organization to the Organization. All significant intercompany amounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of consolidated 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 at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Furniture and Office Equipment

Acquisitions of furniture and office equipment with an estimated useful life of greater than one year and acquisitions of computer equipment in excess of \$5,000 are capitalized. Furniture, office equipment, and computer equipment are carried at cost or, if donated, at the approximate fair value at the date of the donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets.

Contributions

Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in temporarily restricted or permanently restricted net assets, depending on the nature of the restrictions. When the restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.

Contributed Services

No amounts have been reflected in the consolidated financial statements for contributed services since the recognition criteria under accounting principles generally accepted in the United States of America have not been met.

Revenue and Expenses

Support for LPHI is provided primarily by grants funded by private foundations and by State and Federal agencies. LPHI also receives support through its role as an administrator of court settlement funds utilized in alignment with the mission and purpose of LPHI. Grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant funding received in advance of expenditures for allowable grant purposes is recognized as deferred revenue. Expenditures are to be made in accordance with grant budgets that have been adopted.

Grants Receivable

LPHI considers grants receivable to be fully collectible; accordingly, no allowance for doubtful accounts is provided. If amounts become uncollectible, they are charged to operations when that determination is made. The use of this method does not differ materially from the allowance method required by accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For the purposes of the statements of cash flows, LPHI considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Cash Flow Information

LPHI did not make any cash payments for interest or income taxes during the years ended June 30, 2014 and 2013.

Federal Income Taxes

Both LPHI and PATH are exempt from Federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code.

Note 2. Concentration of Risk

Economic Dependency

Support for LPHI is provided primarily by grants funded by private foundations and by State and Federal agencies. LPHI also receives support through its role as an administrator of court settlement funds utilized in alignment with the mission and purpose of LPHI. The continued operations of LPHI are dependent upon the renewal of current grants and/or the procurement of additional funding sources.

Cash Deposits

Although LPHI maintains cash in bank accounts in excess of FDIC insured limits, it has entered an agreement with its financial institution to invest its cash in overnight repurchase agreements in order to secure its cash balances.

Note 3. Cash and Cash Equivalents - Restricted

During the year ended June 30, 2004, LPHI entered into a contract with the Louisiana Cancer Research Center (LCRC) whereby LPHI is to provide management, operational, and monitoring supervision of specific programs for the creation of the Louisiana Campaign for Tobacco-Free Living (TFL). Under the contract, LCRC advanced \$930,000 to LPHI. With these funds, LPHI established two separate bank accounts for the TFL; one account was established as an operating account, the other as a money market investment account. The funds within the account are to be used strictly for expenditures associated with the TFL. During the year ended June 30, 2005, LPHI closed the money market investment account.

During the year ended June 30, 2011, LPHI entered into a contract with the W.K. Kellogg Foundation (Kellogg) to strengthen community-based access to physical and mental health services for school-age children and their families in New Orleans and neighboring communities by expanding school-based health centers. As required by the contract, LPHI maintains a separate accounting for the proceeds and unspent funds are deemed restricted for financial reporting purposes. In addition, LPHI is required to use all interest earned to further the project.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 3. Cash and Cash Equivalents - Restricted (Continued)

During the year ended June 30, 2012, LPHI entered into a grant agreement with BP Exploration & Production Inc., and BP American Production Company (collectively referred to as "BP") as part of the Gulf Region Health Outreach program to expand capacity for and access to high quality, sustainable, community-based healthcare services. As required by the grant agreement, LPHI is to maintain all unspent or uncommitted grant funds in highly liquid interest-bearing or income-earning investments. Any interest or other income generated by the grant must be applied to the purpose of the project.

During the year ended June 30, 2012, the United States District Court for the Eastern District of Louisiana approved a joint petition which named LPHI as the distributor of funds held in a charitable fund. As stated in the Court's order, these funds are required to be held in interest bearing accounts.

A reconciliation of the amount of temporarily restricted cash reflected on the statements of financial position at June 30, 2014 and 2013, follows:

	2014	2013
Temporarily Restricted Cash - TFL	\$ 6,661	\$ 206,495
Temporarily Restricted Cash - Kellogg	478,035	476,737
Temporarily Restricted Cash - BP	26,550,107	20,566,041
Temporarily Restricted Cash - Other	<u>3,536,386</u>	<u>5,949,046</u>
Total	<u>\$30,571,189</u>	<u>\$27,198,319</u>

Note 4. Due from NNPHI

During the year ended June 30, 2003, LPHI entered into an agreement with the National Network of Public Health Institutes (NNPHI) whereby LPHI provided supervision of NNPHI business activities and affairs and provided personnel and other support services as mutually agreed upon. Effective July 1, 2012, this agreement was amended to update the terms of compensation and level of managerial services. As part of this amended agreement, the Chief Executive Officer of LPHI served as Chief Executive Officer of NNPHI through December 31, 2012, and reported directly to the board of directors of NNPHI. As of January 1, 2013, the NNPHI board of directors hired its own Chief Executive Officer that reports directly to the board of directors of NNPHI. As per the amended agreement, LPHI billed NNPHI monthly for its personnel and support services and other direct expenses incurred by LPHI on behalf of NNPHI. In addition to the aforementioned, for the year ended June 30, 2013, LPHI also billed NNPHI a monthly management services fee of \$7,500. Revenue associated with the monthly management service fee is included in "Other Revenue" in the statements of activities and changes in net assets.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 4. Due from NNPHI (Continued)

Effective July 1, 2013, LPHI and NNPHI renegotiated the services agreement between the two parties whereby NNPHI remits a flat fee every month for the financial, human resources and IT services provided by LPHI. As with past iterations of the agreement, LPHI passes on all other direct personnel costs incurred on behalf of NNPHI at cost. Effective January 1, 2014, LPHI no longer employs staff on behalf of NNPHI; therefore, NNPHI now incurs these costs directly.

As of June 30, 2014 and 2013, LPHI had a balance due from NNPHI totaling \$53,483 and \$344,415, respectively, relating to services provided in accordance with the above service agreement.

Note 5. Other Receivables

Other receivables consist of service related receivables which were \$115,524 and \$43,255, for years ended June 30, 2014 and 2013, respectively. During 2013, LPHI recorded \$41,818 in bad debt expense relating to other receivables for balances that were deemed uncollectable. There was no bad debt expense recorded during 2014.

During the fiscal year ended June 30, 2008, LPHI began to earn fees for services related to information technology, communication, media, and program evaluations rendered to other agencies and not-for-profit organizations. This revenue is included in "Other Revenue" in the statements of activities and changes in net assets.

Note 6. Furniture and Office Equipment

Furniture and office equipment consist of the following at June 30th:

	2014	2013
Computer Equipment	\$ 186,710	\$ 186,710
Computer Software	8,184	8,184
Office Furniture	<u>6,584</u>	<u>6,584</u>
	201,478	201,478
Less: Accumulated Depreciation	<u>(196,992)</u>	<u>(191,624)</u>
Total	<u>\$ 4,486</u>	<u>\$ 9,854</u>

Depreciation expense for the years ended June 30, 2014 and 2013, totaled \$5,368 and \$12,336, respectively.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 7. Temporarily Restricted Net Assets

Temporarily restricted net assets activity for the year ended June 30, 2014, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Louisiana Community AIDS Partnership Program	\$ 47,618	\$ -	\$ (32,097)	\$ 15,521
Text4health Program	979	-	-	979
Social Innovation Fund Grant	-	160,875	(45,027)	115,848
Total	\$ 48,597	\$ 160,875	\$ (77,124)	\$ 132,348

Temporarily restricted net assets activity for the year ended June 30, 2013, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Louisiana Community AIDS Partnership Program	\$ 91,884	\$ 19,177	\$ (63,443)	\$ 47,618
Text4health Program	34,700	-	(33,721)	979
International AIDS Conference	7,682	-	(7,682)	-
Total	\$ 134,266	\$ 19,177	\$ (104,846)	\$ 48,597

Note 8. Commitments and Contingencies

Leases

LPHI leases office facilities under an operating lease which expires in January 2017. Minimum future rental payments under this lease follow for the years ending June 30th:

Years	Amount
2015	\$ 341,161
2016	324,762
2017	<u>174,114</u>
Total	\$ 840,037

LPHI also leases office facilities on a month-to-month basis. Rent expense incurred during the years ended June 30, 2014 and 2013, totaled \$317,217 and \$278,107, respectively.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies (Continued)

Line of Credit

At June 30, 2014 and 2013, LPHI had a \$150,000 unsecured line of credit available from a financial institution. LPHI had no balance outstanding with the line of credit as of June 30, 2014, nor as of June 30, 2013.

Note 9. Related Party Transactions

Grants and Contracts

Several of LPHI's board members are employed by organizations with which LPHI has grant agreements or contracts for services.

PATH

Management, personnel and support services were provided to PATH, a consolidated entity, during the year ended 2014 amounting to \$52,361. In return for these services, LPHI bills PATH a flat 7% on all direct billed costs as a management fee. Revenues and expenses derived from those services were eliminated in the consolidating statement of activities and changes in net assets.

Note 10. Pension Plan

LPHI sponsors a defined contribution retirement plan established under Section 403(b) of the Internal Revenue Code (the 403b plan). The amount contributed by LPHI for the years ended June 30, 2014 and 2013, was \$435,132 and \$391,415, respectively.

Effective January 1, 2013, LPHI terminated the 403b plan and established a defined contribution retirement plan under Section 401(k) of the Internal Revenue Code (the 401k plan). The 403b plan balances were directly transferred into the 401k plan in January 2013 and were retained with the same custodian, ING Life Insurance and Annuity Company. All plan provisions from the 401k plan adoption agreement are consistent with the provisions that were in the 403b plan adoption agreement.

Note 11. 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 and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 12. Uncertain Tax Positions

LPHI accounts for uncertain tax positions in accordance with Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. FASB ASC 740, *Income Taxes*, prescribes recognition threshold and measurement process for consolidated financial statement recognition of uncertain tax positions taken or expected to be taken in a tax return. The interpretation also provides guidance on recognition, derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Management evaluated LPHI's tax positions for the year ended June 30, 2014, and concluded that the organizations have taken no uncertain tax positions that require adjustment to the consolidated financial statements to comply with the provisions of this guidance. LPHI's tax filings are subject to audit by various taxing authorities. LPHI's open audit periods are for the fiscal years ended June 30, 2011 through June 30, 2013.

Note 13. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 11, 2014 and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

SUPPLEMENTARY INFORMATION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2014**

Schedule I

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 885,259	\$ 312,468	\$ -	\$ 1,197,727
Grants Receivable	3,995,648	487,908	(487,908)	3,995,648
Due from Related Parties	853,859	-	(800,376)	53,483
Other Receivables	115,524	-	-	115,524
Cash and Cash Equivalents - Restricted	30,571,189	-	-	30,571,189
Furniture and Office Equipment, Net	4,486	-	-	4,486
Other Assets	37,064	-	-	37,064
Total Assets	\$ 36,463,029	\$ 800,376	\$ (1,288,284)	\$ 35,975,121
Liabilities				
Accounts Payable	\$ 4,524,710	\$ -	\$ (487,908)	\$ 4,036,802
Accrued Liabilities	635	-	-	635
Due to LPHI	-	800,376	(800,376)	-
Deferred Grant Revenue	30,233,196	-	-	30,233,196
Total Liabilities	34,758,541	800,376	(1,288,284)	34,270,633
Net Assets				
Unrestricted	1,572,140	-	-	1,572,140
Temporarily Restricted	132,348	-	-	132,348
Total Net Assets	1,704,488	-	-	1,704,488
Total Liabilities and Net Assets	\$ 36,463,029	\$ 800,376	\$ (1,288,284)	\$ 35,975,121

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2014**

Schedule II

	LPHI		PATH		Eliminations	Consolidated		Total
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted		Unrestricted	Temporarily Restricted	
Support and Revenue								
Grants and Contracts	\$ 29,002,798	\$ -	\$ 800,408	\$ -	\$ (312,500)	\$ 29,490,706	\$ -	\$ 29,490,706
Contributions	31,797	160,875	-	-	-	31,797	160,875	192,672
Other Revenue	548,585	-	-	-	(52,361)	496,224	-	496,224
Interest Income	462	-	-	-	-	462	-	462
Net Assets Released from Restrictions	77,124	(77,124)	-	-	-	77,124	(77,124)	-
Total Support and Revenue	29,660,766	83,751	800,408	-	(364,861)	30,096,313	83,751	30,180,064
Expenses								
Program Services and Grants	28,313,253	-	748,047	-	(312,500)	28,748,800	-	28,748,800
General and Administrative	1,451,535	-	52,361	-	(52,361)	1,451,535	-	1,451,535
Total Expenses	29,764,788	-	800,408	-	(364,861)	30,200,335	-	30,200,335
Change in Net Assets	(104,022)	83,751	-	-	-	(104,022)	83,751	(20,271)
Net Assets, Beginning of Year	1,676,162	48,597	-	-	-	1,676,162	48,597	1,724,759
Net Assets, End of Year	\$ 1,572,140	\$ 132,348	\$ -	\$ -	\$ -	\$ 1,572,140	\$ 132,348	\$ 1,704,488

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI
For the Years Ended June 30, 2014 and 2013**

Schedule III

Program/Grant	2014	2013
Gulf Region Health Outreach Program	\$ 8,248,222	\$ 4,003,052
Louisiana Campaign for Tobacco-Free Living	7,480,875	5,953,073
Crescent City Beacon Community	2,753,385	4,899,529
New Orleans Charitable Health Fund	2,187,852	1,899,253
Orleans Teen Pregnancy Prevention Project (4RealHealth) Year 3	1,284,409	947,235
OPH Tobacco Control Program	732,991	831,231
Kellogg: School Health Connection Phase Two	641,515	485,290
Maternal and Child Health	583,588	389,843
Louisiana Clinical Data Research Network	470,250	-
Children's Special Health Services	347,546	277,646
BCM: High Risk Women Primary Care Project	268,300	21,582
Orleans School Based Health Impact and Sustainability Program	265,167	620,474
BCBS: FitNOLA	252,167	48,648
Louisiana Health Center Controlled Networks	225,186	164,835
Smoking Cessation Trust	190,798	192,720
Evaluation: Special Projects	186,644	279,211
BCM: St. Tammany Behavioral Health Project	156,188	-
MCH: Evaluation	148,861	129,571
NNPHI Services Agreement	133,265	-
City of Baton Rouge: Healthy Baton Rouge	119,513	-
Communications: Special Projects	110,646	106,424
Information Services: Special Projects	100,507	99,547
NNPHI: CHNA Surveillance	93,000	-
Positive Charge: HIV/AIDS Initiative	89,209	339,124
TB: Prevention & Control	79,200	-
Section of Environmental Epidemiology & Toxicology Public Health Project	75,753	78,185
National Public Health Performance Standards Project	75,469	95,444
Birth Outcomes Project	66,433	15,908
Personal Responsibility Education Program	60,570	61,013
BCM: ACA Assessment	57,712	-
Propeller: Healthy School Food Collaborative	56,542	-
Baton Rouge HIV/AIDS	49,982	69,523
AU: SIF Local Match - Yr 1	46,705	5,711
Social Innovation Fund: Louisiana Reentry Initiative	46,168	20,108
Smart Growth America: Transportation for America	45,452	22,291
New Orleans Bike and Ped Infrastructure Initiative	40,520	56,589
University of Wisconsin: Evaluation	37,971	7,125

See independent auditor's report.

LOUISIANA PUBLIC HEALTH INSTITUTE
Supplementary Information
Schedule of Program Services and Grant Expenses – LPHI (Continued)
For the Years Ended June 30, 2014 and 2013

Schedule III

Program/Grant	2014	2013
NNPHI: SIMS Project	37,229	-
Central Louisiana Economic Development Alliance: Local Foods Initiative	35,109	18,131
Research Triangle Institute: CHATS	33,351	13,081
National AIDS Fund: LCAP Match	32,098	63,443
BRAF 2: AU Local Match	31,181	24,090
Tulane: AHRQ - Costs of Supporting Safety-Net PCMH Transformation	25,543	-
CADA: SAMHSA	25,451	-
NNPHI: Federal Reserve Bank	23,000	-
DHH: GNOCHC	22,933	23,469
TB: Case Management	21,994	-
Assessment of New Orleans Community Health Clinics	21,311	157,340
LSUHSC: Policy_CancerControl	21,218	-
Odyssey House: SAMHSA	19,791	-
CPEX: Bike & Pedestrian Safety	17,555	-
New Orleans Neighborhood Health Implementation Plan	15,536	250,459
Social Innovation Fund: Louisiana Reentry Initiative - Yr 2	14,940	-
AIDS Social Marketing Campaign	14,747	49,380
GE: Planning Grant	13,342	-
City of NO-Bike & Pedestrian Safety/2014	13,120	-
Louisiana SPNS Systems Linkage Project: HIV/AIDS	13,058	32,884
AU: SIF Federal Match - Yr 2	12,863	-
AU: SIF Local Match - Yr 2	12,446	-
School Health Connection: Supplemental Funding	12,269	161,430
BCM: Corpus Christi	5	66,354
REACH for Community Organizations to Respond and Evaluate	-	89,418
Family Health International: HIV Prevention Trials Network Scholars Program	-	11,333
Regional Extension Center	-	97,376
Orleans Teen Pregnancy Prevention Project (4RealHealth) Year 2	-	315,171
Novo Nordisk: Text4health Evaluation	-	33,721
NovoNordisk: Enrollment Contest	-	50,000
Other *	14,602	98,057
Total Program Services and Grants - LPHI	\$ 28,313,253	\$ 23,675,322

* Amount may vary from year to year depending on the level of significance for individual Program/Grant.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Revenues and Expenditures - TFL
For the Year Ended June 30, 2014**

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 7,480,875
Total Unrestricted Support and Revenue	7,480,875
Expenses	
Contractual	4,242,966
Salaries	1,461,267
Grants	398,888
Sponsorships	322,308
Marketing	192,828
Health Insurance	130,084
Payroll Tax Expense	114,721
Travel	111,342
Retirement Expense	98,202
Rent	83,217
Student Interns	76,201
Meeting Costs	70,986
Telephone and Communications	41,289
Professional Fees - Other	29,103
Supplies	20,874
Monthly Parking	18,449
Professional Fees - Audit	10,988
Conferences and Training	10,652
Dental Insurance	8,969
Worker's Comp	8,745
Insurance - General Liability	6,701
Dues and Memberships	5,981
Software	5,890
Unemployment Tax Expense	4,869
Postage	2,256
Printing	1,582
Recruitment	500
Life Insurance	493
Insurance - Directors	483
Furniture	41
Total Expenses	7,480,875
Expenses in Excess of Revenues	\$ -

See independent auditor's report.

OMB CIRCULAR A-133 SECTION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal CFDA Number	Program Name	Federal Expenditures
U.S. Department of Health and Human Services			
Direct Programs:			
ARRA - Health Information Technology - Beacon Communities Social Innovation Fund	93.727	Crescent City Beacon Community	\$ 2,858,229
Teenage Pregnancy Prevention Program	94.019	Social Innovation Fund: Louisiana Reentry Initiative	34,359
	93.297	Orleans Teen Pregnancy Prevention Program	<u>1,374,835</u>
Subtotal Department of Health and Human Services Direct Programs			<u>4,267,423</u>
Passed through Louisiana Department of Health and Hospitals:			
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	OPH Tobacco Control Program Media	777,885
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	Maternal, Infant & Early Childhood Home Visitation Program	163,772
Affordable Care Act Personal Responsibility Education Program	93.092	Personal Responsibility Education Program	66,627
PPHF 2012 National Public Health Improvement Initiative	93.507	National Public Health Performance Standards Project	82,961
Occupational Safety and Health Program	93.262	SEET Public Health Project	78,783
Special Projects of National Significance	93.928	Louisiana SPNS Systems Linkage Project: HIV/AIDS	14,462
Maternal and Child Health Services Block Grant to the States	93.994	Children's Health Services	200,778
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB: Prevention and Control	85,200
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB: Case Management	22,949
Maternal and Child Health Services Block Grant to the States	93.994	Maternal Child Health	449,074
Passed through Louisiana State University Health Sciences Center - New Orleans:			
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	LSUHSC: Policy - Cancer Control	21,218
Passed through Tulane University:			
Research on Healthcare Costs, Quality and Outcomes	93.226	Tulane: AHRQ - Cost of Supporting Safety Net PCMH Transformation	<u>28,429</u>
Subtotal Department of Health and Human Services Pass-through Programs			<u>1,992,138</u>
Total U.S. Department of Health and Human Services			<u>6,259,561</u>

See accompanying note to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014**

PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	CFDA Number	Program Name	Federal Expenditures
U.S. Department of Justice			
Passed through Louisiana Department of Public Safety and Corrections: Second Chance Act Prisoner Reentry Initiative	16.812	Second Chance Act Phase Two	4,585
Passed through City of New Orleans: ARRA - Public Safety Partnership and Community Policing Grants	16.710	City of NO: Ind. Police Monitor Evaluation	<u>2,479</u>
Total U.S. Department of Justice			<u>7,064</u>
Total Expenditures of Federal Awards			<u><u>\$ 6,266,625</u></u>

See accompanying note to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Note to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Louisiana Public Health Institute and is prepared in accordance with the accrual method of accounting. 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the consolidated basic financial statements.



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**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***

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

We have audited, in accordance with the 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, the consolidated financial statements of Louisiana Public Health Institute and the Partnership for Achieving Total Health (collectively "LPHI"), which comprise the consolidated financial statements of financial position as of June 30, 2014 and 2013, and the related consolidated statements of activities and changes in net assets and cash flows for the years ended June 30, 2014 and 2013, and the related notes to the consolidated financial statements, and have issued our report thereon dated August 11, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered LPHI's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of LPHI's internal control. Accordingly, we do not express an opinion on the effectiveness of LPHI's internal control.

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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms. The McGladrey Alliance member firms maintain their name, autonomy and independence and are responsible for their own client fee arrangements, delivery of services and maintenance of client relationships.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LPHI's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of LPHI's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LPHI's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the information of the Board of Directors, management, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana, 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.



A Professional Accounting Corporation

Metairie, LA
August 11, 2014



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Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

Report on Compliance for Each Major Federal Program

We have audited Louisiana Public Health Institute and the Partnership for Achieving Total Health's (collectively "LPHI") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of LPHI's major federal programs for the year ended June 30, 2014. LPHI's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management' Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of LPHI's major federal programs based on our audit of the types of compliance requirements referred to above. 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 could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LPHI'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 on compliance for each major federal program. However, our audit does not provide a legal determination of LPHI's compliance with those requirements.

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Opinion on Each Major Federal Program

In our opinion, LPHI complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of LPHI is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered LPHI's internal control over compliance with types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 LPHI'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 a combination of deficiencies, in internal control, 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charges with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended for the information and use of the Board of Directors, management, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana, 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.



A Professional Accounting Corporation

Metairie, LA
August 11, 2014

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014**

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Louisiana Public Health Institute.
2. No significant deficiencies relating to the audit of the financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Louisiana Public Health Institute and Partnership for Achieving Total Health expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in Part C of this Schedule.
7. The programs tested as major programs included:

<u>Program Title</u>	<u>CFDA No.</u>
ARRA Health Information Technology - Beacon Communities	93.727
Orleans Teen Pregnancy Prevention Program	93.297
OPH Tobacco Control Program Media	93.283
TB: Prevention and Control and TB: Case Management	93.116

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Louisiana Public Health Institute and Partnership for Achieving Total Health was determined to be a low-risk auditee.

B. Findings - Financial Statements Audit

None.

C. Findings and Questioned Costs - Major Federal Award Programs Audit

None.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Prior Year Findings
For the Year Ended June 30, 2014**

A. Prior Year Findings

None.