

Louisiana Wildlife and Fisheries Foundation

Baton Rouge, Louisiana

December 31, 1999

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Release Date MAR 15 2000

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TABLE OF CONTENTS

| | |
|--|----------|
| <i>Accountant's attestation report</i> | <i>i</i> |
| <i>Financial statements:</i> | |
| Statement of Fund Balance | 1 |
| Statement of Activities | 2 |
| Appendix A | 3 |

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To the Management of Louisiana Wildlife and Fisheries Foundation

We have performed the procedures enumerated in Appendix A, which were agreed to by the management of Louisiana Wildlife and Fisheries Foundation, the Legislative Auditor, State of Louisiana and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Louisiana Wildlife and Fisheries Foundation compliance with certain laws and regulations during the period ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Louisiana Wildlife and Fisheries, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

January 25, 2000

L.A. Champagne & Co., L.L.P.

LOUISIANA WILDLIFE AND FISHERIES FOUNDATION
FUND BALANCE

December 31, 1999

(See Accountant's Attestation Report)

| | | |
|-----------------------------|-----------------|-------------------------|
| Balance - December 31, 1998 | \$ 53,702 | |
| Receipts | 22,536 | |
| Disbursements | <u>(38,757)</u> | |
| Balance - December 31, 1999 | | \$ <u><u>37,481</u></u> |
| Checking Account Balance | \$ 1,327 | |
| Money Market Account | <u>36,154</u> | |
| | | \$ <u><u>37,481</u></u> |

See accompanying notes

LOUISIANA WILDLIFE AND FISHERIES FOUNDATION
STATEMENT OF ACTIVITIES

December 31, 1999

(See Accountant's Attestation Report)

RECEIPTS

| | | |
|-----------------|--------------|--------|
| Membership Fee | \$ 600 | |
| Donations | 20,100 | |
| Interest Income | <u>1,836</u> | |
| | | 22,536 |

DISBURSEMENTS

| | | |
|------------------------------|---------------|-----------------|
| Bank Charges | 10 | |
| Miscellaneous Office Expense | 782 | |
| Tax Return Preparation | 500 | |
| Board Meeting Dinners | 1,319 | |
| Projects | <u>36,146</u> | |
| | | <u>(38,757)</u> |

Total \$ (16,221)

See accompanying notes

APPENDIX A

**LOUISIANA WILDLIFE AND FISHERIES FOUNDATION
AGREED-UPON PROCEDURES**

December 31, 1999

(See Accountant's Attestation Report)

A: FEDERAL, STATE, AND LOCAL AWARDS

Determine the amount of Federal, state and local expenditures for the fiscal year, by grant and grant year.

No grants of public funds were undertaken this year.

B: MEETINGS

We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law.)

No grants of public funds were undertaken this year.

C: COMPREHENSIVE BUDGET

For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

No grants of public funds were undertaken this year.

D: PRIOR COMMENTS AND RECOMMENDATIONS

We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

This is the first year this Foundation has filed its report with the Louisiana Legislative Auditor.

E: FOUNDATIONS OBJECTIVES AND PURPOSE

This Foundation was incorporated in Louisiana August 8, 1996. The Foundation was organized solely for the benefit of, and in connection with the work of the Department of Wildlife and Fisheries of Louisiana.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

Dec. 7, 1999 (Date Transmitted)

Louisiana Wildlife and Fisheries Foundation

L.A. Champagne & Co, LLP

(Auditors)

In connection with your compilation of our financial statements as of December 31, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation) _____

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

N/A

Yes [] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

N/A

Yes [] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

N/A

Yes [] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

N/A

Yes [] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

N/A

Yes [] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

N/A

Yes [] No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

N/A

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

_____ Secretary _____ Date

_____ Treasurer _____ Date

_____ President _____ Date