

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

Audits of Consolidated Financial Statements

June 30, 2016 and 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 Consolidated 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, 2016 and 2015, 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 Consolidated 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 audits. We conducted our audits 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 from 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.

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, 2016 and 2015, 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

Other Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. Schedules I - V and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are 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 audit 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 8, 2016, 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 Professional Accounting Corporation

Metairie, LA
August 8, 2016

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Financial Position
June 30, 2016

	2016	2015
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 1,763,712	\$ 976,825
Grants Receivable	4,746,955	4,230,648
Due from NNPHI	61,018	60,576
Other Receivables	94,873	175,150
Cash and Cash Equivalents - Restricted	12,649,096	21,485,662
Furniture and Equipment, Net	-	1,628
Other Assets	44,754	200
	<u>19,360,408</u>	<u>26,930,689</u>
Total Assets	\$ 19,360,408	\$ 26,930,689
Liabilities		
Accounts Payable	\$ 2,882,844	\$ 2,821,418
Accrued Liabilities	23,870	5,207
Deferred Grant Revenue	14,306,983	22,261,356
	<u>17,213,697</u>	<u>25,087,981</u>
Total Liabilities	17,213,697	25,087,981
Net Assets		
Unrestricted	2,130,295	1,793,672
Temporarily Restricted	16,416	49,036
	<u>2,146,711</u>	<u>1,842,708</u>
Total Net Assets	2,146,711	1,842,708
Total Liabilities and Net Assets	\$ 19,360,408	\$ 26,930,689

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, 2016

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Grants and Contracts	\$ 27,278,201	\$ -	\$ 27,278,201
Contributions	1,755	-	1,755
Other Revenue	861,098	-	861,098
Interest Income	544	-	544
Net Assets Released from Restrictions	32,620	(32,620)	-
Total Support and Revenue	28,174,218	(32,620)	28,141,598
Expenses			
Program Services and Grants	26,384,731	-	26,384,731
General and Administrative	1,452,864	-	1,452,864
Total Expenses	27,837,595	-	27,837,595
Change in Net Assets	336,623	(32,620)	304,003
Net Assets, Beginning of Year	1,793,672	49,036	1,842,708
Net Assets, End of Year	\$ 2,130,295	\$ 16,416	\$ 2,146,711

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, 2015

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Grants and Contracts	\$ 30,742,654	\$ -	\$ 30,742,654
Contributions	-	-	-
Other Revenue	282,542	-	282,542
Interest Income	699	-	699
Net Assets Released from Restrictions	83,312	(83,312)	-
Total Support and Revenue	31,109,207	(83,312)	31,025,895
Expenses			
Program Services and Grants	29,387,622	-	29,387,622
General and Administrative	1,500,053	-	1,500,053
Total Expenses	30,887,675	-	30,887,675
Change in Net Assets	221,532	(83,312)	138,220
Net Assets, Beginning of Year	1,572,140	132,348	1,704,488
Net Assets, End of Year	\$ 1,793,672	\$ 49,036	\$ 1,842,708

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 Years Ended June 30, 2016 and 2015**

	2016	2015
Cash Flows from Operating Activities		
Change in Net Assets	\$ 304,003	\$ 138,220
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation	1,628	2,858
Bad Debt Expense	4,024	7,202
(Increase) Decrease in Operating Assets		
Grants Receivable	(516,307)	(235,000)
Due from NNPHI	(442)	(7,093)
Other Receivables	76,253	(66,828)
Other Assets	(44,554)	36,864
Increase (Decrease) in Operating Liabilities		
Accounts Payable	61,426	(1,215,384)
Accrued Liabilities	18,663	4,572
Deferred Grant Revenue	(7,954,373)	(7,971,840)
Net Cash Used in Operating Activities	(8,049,679)	(9,306,429)
Cash Flows from Investing Activities		
Decrease in Restricted Cash	8,836,566	9,085,527
Net Cash Provided by Investing Activities	8,836,566	9,085,527
Net Increase (Decrease) in Cash and Cash Equivalents	786,887	(220,902)
Cash and Cash Equivalents, Beginning of Year	976,825	1,197,727
Cash and Cash Equivalents, End of Year	\$ 1,763,712	\$ 976,825

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 (LPHI) is an independent 501(c)(3) organization established in 1997. LPHI is a part of a growing movement of public health institutes in America. In carrying out its mission, LPHI implements strategies which span a broad continuum of efforts that seek to address the social determinants of health in communities and enhance health care systems to improve health outcomes.

During October 2013, the Partnership for Achieving Total Health (PATH) was formed as a 509(a)(3) supporting organization to LPHI. The objective of PATH is to support LPHI 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. LPHI and PATH (collectively the Organization) utilize the same management and support services. LPHI 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, the Organization 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. The Organization has no permanently restricted net assets.

The consolidated financial statements include the accounts of PATH, a supporting organization to LPHI. 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 Equipment

Furniture and equipment with an estimated useful life of greater than one year and having an individual acquisition cost in excess of \$5,000 are capitalized. Furniture and 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 the Organization 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.

Receivables

The Organization considers its receivables 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, the Organization 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

The Organization did not make any cash payments for interest or income taxes during the years ended June 30, 2016 and 2015.

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

Cash Deposits

Although the Organization 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. LPHI expended all of the remaining available funds during the fiscal year ended June 30, 2016, and the bank account established for this contract was closed in June 2016.

**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. LPHI expended all of the available remaining funds during the fiscal year ended June 30, 2016, and the bank account established for this agreement was closed in June 2016.

A reconciliation of the amount of temporarily restricted cash reflected on the statements of financial position at June 30, 2016 and 2015, follows:

	2016	2015
Temporarily Restricted Cash - TFL	\$ 31,543	\$ 6,615
Temporarily Restricted Cash - Kellogg	-	479,228
Temporarily Restricted Cash - BP	12,617,553	20,362,498
Temporarily Restricted Cash - Other	-	637,321
Total	<u>\$12,649,096</u>	<u>\$21,485,662</u>

Note 4. Due from NNPHI

Effective January 1, 2013, LPHI entered into an agreement with the National Network of Public Health Institutes (NNPHI) whereby LPHI provides personnel and support services and other direct expenses incurred by LPHI on behalf of NNPHI. For the year ended June 30, 2016, LPHI amended the agreement such that LPHI assists NNPHI with certain, defined operational services related to NNPHI's finances and administration, human resources, information technology, and communications. NNPHI remits a flat fee every month for the services provided by LPHI and reimburses LPHI for all shared expenses.

As of June 30, 2016 and 2015, LPHI had a balance due from NNPHI totaling \$61,018 and \$60,576, respectively, relating to services provided in accordance with the above service agreement.

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

Notes to Consolidated Financial Statements

Note 5. Other Revenue and Other Receivables

The Organization enters into fee for service arrangements to provide technology, media and communications, evaluation, clinical research support, health information exchange and other services carried out in alignment with its mission. Revenues derived from these contractual arrangements are included in "Other Revenue" in the consolidated statements of activities and changes in net assets.

Other receivables consist primarily of amounts due from other agencies and other not-for-profit organizations. Amounts due to LPHI at June 30, 2016 and 2015 totaled \$94,873 and \$175,150, respectively. During 2016 and 2015, LPHI recorded \$4,024 and \$7,202, respectively, in bad debt expense.

Note 6. Furniture and Equipment

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

	2016	2015
Computer Equipment	\$ 186,710	\$ 186,710
Computer Software	8,184	8,184
Office Furniture	6,584	6,584
	201,478	201,478
Less: Accumulated Depreciation	(201,478)	(199,850)
Total	\$ -	\$ 1,628

Depreciation expense for the years ended June 30, 2016 and 2015, totaled \$1,628 and \$2,858, respectively.

Note 7. Temporarily Restricted Net Assets

Temporarily restricted net assets activity for the year ended June 30, 2016, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Louisiana Community AIDS Partnership Program	\$ 15,521	\$ -	\$ -	\$ 15,521
Text4health Program	979	-	(979)	-
Social Innovation Fund Grant	32,536	-	(31,641)	895
Total	\$ 49,036	\$ -	\$ (32,620)	\$ 16,416

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

Notes to Consolidated Financial Statements

Note 7. Temporarily Restricted Net Assets (Continued)

Temporarily restricted net assets activity for the year ended June 30, 2015, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Louisiana Community AIDS Partnership Program	\$ 15,521	\$ -	\$ -	\$ 15,521
Text4health Program	979	-	-	979
Social Innovation Fund Grant	115,848	-	(83,312)	32,536
Total	\$ 132,348	\$ -	\$ (83,312)	\$ 49,036

Note 8. Commitments and Contingencies

Leases

The Organization 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
2017	<u>\$ 199,383</u>
Total	<u>\$ 199,383</u>

The Organization also leases office facilities on a month-to-month basis. Rent expense incurred during the years ended June 30, 2016 and 2015, totaled \$343,631 and \$342,933, respectively.

Line of Credit

At June 30, 2016 and 2015, the Organization had a \$150,000 unsecured line of credit available from a financial institution with an interest rate of 3.50% and 3.25%, respectively. The Organization had no balance outstanding with the line of credit as of June 30, 2016 and 2015.

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.

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

Notes to Consolidated Financial Statements

Note 9. Related Party Transactions (Continued)

PATH

LPHI provided management, personnel and support services to PATH, a consolidated entity; for the provision of these services, LPHI charged PATH a flat rate of 7% on all direct billed costs as a management fee. As a result, LPHI recognized management fee revenues totaling \$53,005 and \$75,078 for the years ended 2016 and 2015, respectively. Revenues and expenses derived from these services were eliminated in the consolidated statement of activities and changes in net assets.

Note 10. Pension Plan

LPHI sponsored a defined contribution retirement plan established under Section 403(b) of the Internal Revenue Code (the 403b plan). Effective January 1, 2014, 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 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. The amount contributed by LPHI for the years ended June 30, 2016 and 2015, was \$523,630 and \$485,322, respectively.

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.

Note 12. Uncertain Tax Positions

The Organization follows the provisions of the *Accounting for Uncertainty in Income Taxes* topic of the Codification, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax returns.

Accounting principals generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Penalties and interest assessed by income taxing authorities, if any, would be included in general and administrative expenses.

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

Notes to Consolidated Financial Statements

Note 13. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 8, 2016, 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, 2016**

Schedule I

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 1,721,737	\$ 41,975	\$ -	\$ 1,763,712
Grants Receivable	4,746,955	35,928	(35,928)	4,746,955
Due from NNPHI	61,018	-	-	61,018
Due from PATH	58,370	-	(58,370)	-
Other Receivables	94,873	-	-	94,873
Cash and Cash Equivalents - Restricted	12,649,096	-	-	12,649,096
Other Assets	8,754	36,000	-	44,754
Total Assets	\$ 19,340,803	\$ 113,903	\$ (94,298)	\$ 19,360,408
Liabilities				
Accounts Payable	\$ 2,908,405	\$ 10,367	\$ (35,928)	\$ 2,882,844
Accrued Liabilities	23,870	-	-	23,870
Due to LPHI	-	58,370	(58,370)	-
Deferred Grant Revenue	14,299,360	7,623	-	14,306,983
Total Liabilities	17,231,635	76,360	(94,298)	17,213,697
Net Assets				
Unrestricted	2,092,752	37,543	-	2,130,295
Temporarily Restricted	16,416	-	-	16,416
Total Net Assets	2,109,168	37,543	-	2,146,711
Total Liabilities and Net Assets	\$ 19,340,803	\$ 113,903	\$ (94,298)	\$ 19,360,408

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2015**

Schedule I (Continued)

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 799,882	\$ 176,943	\$ -	\$ 976,825
Grants Receivable	4,230,648	292,518	(292,518)	4,230,648
Due from NNPHI	60,576	-	-	60,576
Due from PATH	99,472	-	(99,472)	-
Other Receivables	175,150	-	-	175,150
Cash and Cash Equivalents - Restricted	21,485,662	-	-	21,485,662
Furniture and Office Equipment, Net	1,628	-	-	1,628
Other Assets	200	-	-	200
Total Assets	\$ 26,853,218	\$ 469,461	\$ (391,990)	\$ 26,930,689
Liabilities				
Accounts Payable	\$ 3,113,936	\$ -	\$ (292,518)	\$ 2,821,418
Accrued Liabilities	5,207	-	-	5,207
Due to LPHI	-	99,472	(99,472)	-
Deferred Grant Revenue	21,948,831	312,525	-	22,261,356
Total Liabilities	25,067,974	411,997	(391,990)	25,087,981
Net Assets				
Unrestricted	1,736,208	57,464	-	1,793,672
Temporarily Restricted	49,036	-	-	49,036
Total Net Assets	1,785,244	57,464	-	1,842,708
Total Liabilities and Net Assets	\$ 26,853,218	\$ 469,461	\$ (391,990)	\$ 26,930,689

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, 2016**

Schedule II

	LPHI		PATH			Consolidated		Total
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	Eliminations	Unrestricted	Temporarily Restricted	
Support and Revenue								
Grants and Contracts	\$ 27,395,165	\$ -	\$ 657,604	\$ -	\$ (774,568)	\$ 27,278,201	\$ -	\$ 27,278,201
Contributions	1,755	-	-	-	-	1,755	-	1,755
Other Revenue	698,077	-	283,668	-	(120,647)	861,098	-	861,098
Interest Income	463	-	81	-	-	544	-	544
Net Assets Released from Restrictions	32,620	(32,620)	-	-	-	32,620	(32,620)	-
Total Support and Revenue	28,128,080	(32,620)	941,353	-	(895,215)	28,174,218	(32,620)	28,141,598
Expenses								
Program Services and Grants	26,318,672	-	840,627	-	(774,568)	26,384,731	-	26,384,731
General and Administrative	1,452,864	-	120,647	-	(120,647)	1,452,864	-	1,452,864
Total Expenses	27,771,536	-	961,274	-	(895,215)	27,837,595	-	27,837,595
Change in Net Assets	356,544	(32,620)	(19,921)	-	-	336,623	(32,620)	304,003
Net Assets, Beginning of Year	1,736,208	49,036	57,464	-	-	1,793,672	49,036	1,842,708
Net Assets, End of Year	\$ 2,092,752	\$ 16,416	\$ 37,543	\$ -	\$ -	\$ 2,130,295	\$ 16,416	\$ 2,146,711

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, 2015**

Schedule II (Continued)

	LPHI		PATH			Consolidated		Total
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	Eliminations	Unrestricted	Temporarily Restricted	
Support and Revenue								
Grants and Contracts	\$ 30,742,654	\$ -	\$ 1,132,442	\$ -	\$ (1,132,442)	\$ 30,742,654	\$ -	\$ 30,742,654
Other Revenue	351,620	-	89,298	-	(158,376)	282,542	-	282,542
Interest Income	699	-	-	-	-	699	-	699
Net Assets Released from Restrictions	83,312	(83,312)	-	-	-	83,312	(83,312)	-
Total Support and Revenue	31,178,285	(83,312)	1,221,740	-	(1,290,818)	31,109,207	(83,312)	31,025,895
Expenses								
Program Services and Grants	29,514,164	-	1,089,198	-	(1,215,740)	29,387,622	-	29,387,622
General and Administrative	1,500,053	-	75,078	-	(75,078)	1,500,053	-	1,500,053
Total Expenses	31,014,217	-	1,164,276	-	(1,290,818)	30,887,675	-	30,887,675
Change in Net Assets	164,068	(83,312)	57,464	-	-	221,532	(83,312)	138,220
Net Assets, Beginning of Year	1,572,140	132,348	-	-	-	1,572,140	132,348	1,704,488
Net Assets, End of Year	\$ 1,736,208	\$ 49,036	\$ 57,464	\$ -	\$ -	\$ 1,793,672	\$ 49,036	\$ 1,842,708

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, 2016 and 2015**

Schedule III

Program/Grant	2016	2015
Gulf Region Health Outreach Program	\$ 8,985,009	\$ 10,418,108
Louisiana Campaign for Tobacco-Free Living	5,842,883	5,969,836
Research Action for Health Network - Phase II	2,104,465	-
Research Action for Health Network - Phase I	1,663,873	3,602,766
School Health Connection Phase Two	903,417	844,986
Maternal and Child Health Program	772,388	751,416
Orleans Teen Pregnancy Prevention Project (4RealHealth)	619,746	1,186,227
Gulf Coast Healthy Communities	513,251	142,171
New Orleans Charitable Health Fund	458,251	2,163,320
Children's Special Health Services	386,714	378,433
Louisiana Integrated Center for Care	372,936	155,318
Smoking Cessation Trust	276,146	198,313
Louisiana Health Center Controlled Networks	234,519	229,298
Tobacco Control Program	222,186	404,786
Adolescent/Reproductive Health Mapping	184,550	107,346
Maternal, Infant, and Childhood Home Visitation Program	174,206	165,022
NNPHI Services Agreement	166,056	153,310
Assessing the Impact of ACA on Louisiana	151,314	110,194
FitNOLA	126,817	554,159
Social Innovation Fund - Federal	112,668	81,356
Healthy School Food Collaborative	112,046	10,422
State Health Assessment / State Health Improvement Plan	103,529	90,735
PCORI Patient Engagement Award Program	88,308	3,400
Communications Special Projects	85,759	94,286
Social Innovation Fund - AIDS United	83,548	62,638
Data Access Framework	81,505	-
Tuberculosis Prevention & Control	79,200	79,200
City of New Orleans: Youth Violence Prevention	79,130	-
Section of Environmental Epidemiology & Toxicology Public Health Project	72,541	73,980
Information Services Special Projects	71,747	49,515
Aspirin Dosing: A Patient Centric Trial Assessing Benefits and Long Term Effectiveness	70,528	-
Bike and Pedestrian Safety 2015	69,440	50,462
Personal Responsibility Education Program	67,830	61,400
High Risk Women Primary Care Project	65,297	200,727
Evaluation Special Projects	63,521	77,969
Public Health Leadership Capacity Development	50,241	-
7th Ward Community Center	48,887	-
Tuberculosis Case Management Services	44,223	23,640
Federally Qualified Health Centers: Behavioral Health Integration	44,023	-
Health Systems Demonstration Project	33,266	-
Odyssey House HIV Consulting	28,985	28,833
Impact of Targeted Health Policies to Prevent Diabetes and its Complications	28,947	-
Smart School Food Summit	28,817	-
Gulf of Mexico Alliance Project	28,712	5,084
Community Health Needs Assessments-CHRISTUS	28,363	-
MAC AIDS Fund	27,627	61,512
Community Health Peer Learning Program	23,974	-
R6 Public Health Center Training	23,469	12,717
Enhancing Capacity, Coordination, and Collaboration Among HIV Organizations	23,318	37,113
CADA SAMHSA Consulting	22,725	24,638
Co-occurring Disorders	22,084	4,969

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 (Continued)
For the Years Ended June 30, 2016 and 2015**

Schedule III

Program/Grant	2016	2015
Second Chance Act Phase 2	21,079	21,257
UAB: U54 Grant	21,021	-
Bariatrics Obesity Trial	19,203	-
Healthy Fundraising Initiative	19,109	-
Healthy Selfie Project	18,467	-
Stigma Index Project - City of New Orleans	17,447	-
Out of the Box Initiative	16,245	-
Louisiana Reentry Initiative	15,901	6,239
NYU: MAP: LAB	15,562	-
FitNola Police Details	15,542	-
Energy Health Impact Assessment	14,522	59,062
Stigma Index Project - AIDS United	13,044	-
School Health Connection: Supplemental Funding	12,856	2,062
Antibiotics Obesity Trial	12,439	-
HIV Consulting	11,795	28,965
Diabetes Prevention Program - Research Support	10,777	-
Youth Solutions Curriculum Evaluator	10,008	13,591
Training Program for Scientists Conducting Research to Reduce HIV/AIDS Health Disp.	9,942	-
Adolescent Reproductive Care, Capacity, and Collaboration Program	9,198	-
Alta Planning + Design Project	8,915	-
Justice Reinvestment Task Force	8,279	-
Other External Services	7,841	8,668
Stigma Summit 2016	7,367	-
New Orleans Youth Safety	6,598	13,682
External Evaluation Contract	6,160	-
CAA Program Evaluation	4,486	-
New Orleans Kids Partnership	2,146	2,176
The Monday Campaigns	1,824	3,394
Courtwatch Evaluation	1,186	1,565
Novo Nordisk	979	-
National Council for Behavioral Health	730	-
Social Innovation Fund - Local Match	306	36,971
Katrina and Rita Exposures Registry	-	141,332
Assessing and Aligning St. Tammany Behavioral Health Services	-	83,599
Healthy Baton Rouge	-	82,887
Adolescent Care Expansion	-	75,944
Demonstrating the Capacity of Comprehensive Cancer Control Programs	-	48,886
Bike & Pedestrian Safety	-	31,971
Independent Police Monitor Evaluations	-	19,612
New Directions LA	-	19,560
Estimating Costs of Supporting Safety-Net PCMH Transformation	-	19,285
Greater New Orleans Health Connection Evaluations	-	17,881
Birth Outcomes Project	-	14,368
Healthy Communities Coalition Support	-	9,028
Central Louisiana Local Foods Initiative	-	5,730
Youth Risk Behaviors Survey Analysis	-	5,622
Justice System Effectiveness	-	3,858
Louisiana SPNS Systems Linkage Project	-	2,242
Other *	4,713	65,122
Total Program Services and Grants - LPHI	\$ 26,318,672	\$ 29,514,164

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

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Revenues and Expenditures - TFL
For the Year Ended June 30, 2016**

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 5,842,883
	<u>5,842,883</u>
Total Unrestricted Support and Revenue	
	<u>5,842,883</u>
Expenses	
Salaries	1,506,442
Payroll Tax Expense	112,590
Health Insurance	139,020
Dental Insurance	7,534
Life Insurance	379
Retirement Expense	100,563
Worker's Comp	8,673
Monthly Parking	18,153
Unemployment Tax Expense	4,103
Contractual	3,219,575
Student Interns	36,024
Professional Fees - Accounting	1,875
Professional Fees - Audit	8,250
Professional Fees - Other	55,068
Conferences/ Training	16,375
Printing/ Duplicating	233
Supplies	22,939
Telephone/ Communications	35,884
Postage	1,872
Software	16,967
Marketing	75,644
Recruitment	520
Sponsorships	169,962
Meeting Costs	32,943
Travel	68,419
Rent	79,758
Insurance - Directors	965
Insurance - General Liability	6,223
Dues/ Membership	8,660
Grants	87,245
Bank Fees	25
	<u>25</u>
Total Expenses	<u>5,842,883</u>
Expenses in Excess of Revenues	<u>\$ -</u>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended June 30, 2016**

Schedule V

Agency Head

Joseph D. Kimbrell, Chief Executive Officer

Purpose	Amount *
Salary	\$75,141
Benefits - Insurance	\$418
Benefits - Retirement	\$5,260
Benefits - Other	\$3,793
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$1,668
Travel	\$1,031
Registration Fees	\$179
Conference Travel	Included in Travel
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

* Amounts consist of public funds only.

See independent auditor's report.

UNIFORM GUIDANCE SECTION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal CFDA Number	Program Name	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Direct Programs:				
Teenage Pregnancy Prevention Program	93.297	Orleans Teen Pregnancy Prevention Program	\$ 53,596	\$ 682,014
Community Programs to Improve Minority Health Grant Program	93.137	The Louisiana Integrated Center for Care, Supportive Services, and Community Health (LA ICCSSCH)	-	424,077
Subtotal Department of Health and Human Services Direct Programs			53,596	1,106,091
Passed through Louisiana Department of Health and Hospitals:				
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	Maternal, Infant, and Early Childhood Home Visitation Program	-	195,111
Affordable Care Act Personal Responsibility Education Program	93.092	Personal Responsibility Education Program	-	75,969
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	OPH Tobacco Control Program Media	95,000	95,000
Maternal and Child Health Services Block Grant to the States	93.994	Children's Health Services	-	308,159
Maternal and Child Health Services Block Grant to the States	93.994	Maternal Child Health	-	865,075
Occupational Safety and Health Program	93.262	SEET Public Health Project	-	75,443
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB: Prevention & Control	79,200	85,200
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB: Case Management	44,223	45,183
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds	93.758	Preventive Services Public Health Block Grant	-	115,952
Passed through The Administrators of the Tulane Educational Fund:				
Public Health Training Centers Program	93.249	Region 6 Public Health Center Training Grant	-	25,346
Passed through New York University				
Drug Abuse and Addiction Research Programs	93.279	Marijuana Access at Point-of-Sale: Legalization, Attitudes, and Behavior	-	18,286

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, 2016**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal CFDA Number	Program Name	Passed Through to Subrecipients	Federal Expenditures
Passed through Regents of the University of California Mental Health Research Grants	93.242	Training Program for Scientists Conducting Research to Reduce HIV/ AIDS Health Disparities	-	10,737
Passed through Academy Health ARRA - Beacon Communities - Community Health Peer Learning Program	93.727	Academy Health: Community Health Peer Learning Program	-	26,371
Subtotal Department of Health and Human Services Pass-through Programs			218,423	1,941,832
Total U.S. Department of Health and Human Services			272,019	3,047,923
U.S. Department of Justice				
Passed through Tulane University National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	Tulane: Natural Experiments Network	-	33,995
Total U.S. Department of Justice			-	33,995
U.S. Department of Agriculture				
Passed through Louisiana Department of Health and Hospitals: Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Children's Health Services	-	113,359
Total U.S. Department of Agriculture			-	113,359
Total Expenditures of Federal Awards			\$ 272,019	\$ 3,195,277

See accompanying note to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Louisiana Public Health Institute (LPHI) under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of LPHI, it is not intended to and does not present the financial position, changes in net assets, or cash flows of LPHI.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**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 the Organization), which comprise the consolidated financial statements of financial position as of June 30, 2016 and 2015, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated August 8, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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.

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 the Organization's consolidated 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 the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization'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 8, 2016

Report On Compliance For Each Major Federal Program; and on Internal Control Over Compliance Required by The Uniform Guidance

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 the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2016. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal laws, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization'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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the Organization'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 the Organization's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the Organization 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, 2016.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization'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 the Uniform Guidance, 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 the Organization'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 the Uniform Guidance. 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 8, 2016

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016**

Part I - Summary of Auditor's Results

Financial Statement Section

Type of Auditor's Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards Section

Internal Control over Major Programs:	
Material Weakness(es) identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Type of Auditor's Report Issued on Compliance for Major Federal Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Title</u>	<u>CFDA Number</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Maternal and Child Health Services Block Grant for the States	93.994
Maternal, Infant, and Early Childhood Home Visitation Program	93.505

Dollar Threshold used to Determine Type A Programs:	\$750,000
Auditee Qualified as Low-Risk Auditee?	Yes

Part II - Schedule of Financial Statement Findings Section

No findings were noted.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2016**

Part III - Federal Awards Findings and Questioned Costs Section

No findings were noted.

Financial Statement Findings

None.

Federal Award Findings and Questioned Costs

None.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Prior Year Findings
For the Year Ended June 30, 2016**

Prior Year Findings

None.