

10/79

**Plaquemines Community C.A.R.E.
Centers Foundation, Inc.**

**Financial Statements and Independent
Accountant's Report for the year ended
December 31, 2010**

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 **OCT 12 2011**

**Plaquemines Community C.A.R.E Centers Foundation, Inc.
Plaquemines, Louisiana**

**Financial Statements
December 31, 2010**

Table of Contents

	<u>Page</u>
Independent Accountant's Report	1
<u>Financial Statements</u>	
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flows	4
Statement of Functional Expenses	5
Notes to the Financial Statements	6
<u>Supplemental Information Schedules</u>	
Summary Schedule of Findings	11
<u>Other Reports</u>	
Independent Accountant's Report on Applying Agreed-Upon Procedures	13
Management's Plan of Corrective Action	17
Louisiana Attestation Questionnaire	18



Independent Accountant's Review Report

To the Board of Trustees of
Plaquemines Community C.A.R.E. Centers Foundation Inc.

We have reviewed the accompanying balance sheet of Plaquemines Community C.A.R.E. Centers Foundation Inc. as of December 31, 2010, and the related statements of income, retained earnings, and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Taylor & Willis CPAs LLC

Taylor & Willis CPAs LLC

September 30, 2011

Plaquemines Community C.A.R.E. Centers Foundation Inc.
Statement of Financial Position
December 31, 2010

ASSETS

Current Assets	
Cash	\$ 375,949
Grants Receivable (see note 2)	169,769
Total Current Assets	<u>545,718</u>
Property and Equipment - net (see note 3)	<u>21,673</u>
Total Assets	<u><u>\$ 567,391</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	\$ 1,310
Accrued Expenses	36,506
Accrued Payroll Liabilites (see note 1f)	19,279
Total Current Liabilities	<u>57,095</u>
Net Assets	
Unrestricted (see note 1h)	<u>510,296</u>
Total Net Assets	<u>510,296</u>
Total Liabilities and Net Assets	<u><u>\$ 567,391</u></u>

Plaquemines Community C.A.R.E. Centers Foundation Inc.
Statement of Activities
For The Year Ended December 31, 2010

	<u>Unrestricted</u>
Public Support, Grant Revenue and other Support:	
Direct Public Support	\$ 521,434
Direct Public Grants	343,805
Indirect Public Support	213,012
Program Income	<u>760</u>
Total Public Support, Grant Revenue and other Support:	<u>1,079,011</u>
Expenses and losses:	
Program Expenses:	
Counseling Services	533,290
Tutoring Services	11,469
Management and General	<u>56,176</u>
Total Expenses and losses	600,935
Increase / (Decrease) in Net Assets	478,076
Net assets at beginning of year	<u>32,220</u>
Net assets at end of year	<u><u>\$ 510,296</u></u>

Plaquemines Community C.A.R.E. Centers Foundation Inc.
Statement of Cash Flows
For the Year Ended December 31, 2010

CASH FLOW FROM OPERATING ACTIVITIES:	
Increase / (Decrease) in net assets	\$ 478,076
Adjustments to reconcile increase / (decrease) in net assets to net cash provided by operations:	
(Increase) decrease in operating assets:	
Grant Funds Receivable	(145,328)
Increase / (Decrease) in operating liabilities:	1,310
Accrued Expenses	22,990
Accrued Payroll Liabilities	12,628
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>369,676</u>
CASH FLOW FROM INVESTING ACTIVITIES:	
Purchase of Property and Equipment - net of depreciation	<u>1,384</u>
Net cash used in investing activities	<u>1,384</u>
 Increase (Decrease) in Cash and Cash Equivalents	 371,060
 Beginning Cash and Cash Equivalents	 <u>4,889</u>
Ending Cash and Cash Equivalents	<u><u>\$ 375,949</u></u>

Plaquemines Community C.A.R.E. Centers Foundation Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2010

	Counseling	Tutoring	Management & General	Total
Contract Services	\$ 90,739	\$ 5,145	\$ 8,475	\$ 104,359
Facilities and Equipment	86,432	2,004	9,280	97,716
Operations	37,408	867	4,017	42,292
Miscellaneous Expenses	52,830	594	5,819	59,243
Payroll Expenses	254,407	2,859	28,585	285,851
Travel and Meetings	11,474	-	-	11,474
	<u>\$ 533,290</u>	<u>\$ 11,469</u>	<u>\$ 56,176</u>	<u>\$ 600,935</u>

Plaquemines Community C.A.R.E. Centers Foundation, Inc.
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

a. Nature of Organization and Programs

Plaquemines Community C.A.R.E. Center Foundation, Inc. (the "Organization"), is recognized as a section 501(c)(3) charitable organization by the Internal Revenue Service. The Organization is organized solely and exclusively for charitable purposes including, but not limited to, the assistance of the residents of Plaquemines Parish. The Organization has two programs. First, the Organization counsels, in particular, children suffering emotional, mental health, and/or behavioral challenges and their families, victims of child sexual and physical abuse, neglect, family member abuse, elder abuse, and disabled persons abuse, and residents in need of anger management assistance as deemed necessary by the Plaquemines Parish Judicial System. The second program is the tutoring of adolescents deemed to be high risk. A child may be deemed a high risk adolescent under a few circumstances including: at least one parent has been incarcerated; the child has been seen by the Office of Child Services (OCS) or has been through a Families in Need of Services (FINS) program; a child suffers from a disability. These adolescents are typically referred to the Organization by either a school or a component of the judicial system.

b. Donated Assets and Services

The organization records noncash donations as contributions at their estimated fair value at the date of the donation. No such contributions were received for the year ended December 31, 2010. Unpaid officers and board members conduct significant portions of the Organization's functions. The value of this contributed time is not recorded or reflected in the accompanying financial statements, as they do not create nonfinancial assets, nor are they specialized services as described in SFAS No. 116.

c. Property and Equipment

Property and equipment are recorded at cost and reported net of depreciation. Depreciation is provided over five years for computer equipment and over seven years for furniture using the straight-line basis. Donations of property and equipment are recorded at estimated fair market value on the date of donation. These assets are recorded as unrestricted net assets unless the donor imposes a restriction. Costs incurred for repairs and maintenance are expensed as incurred. No restrictions have been placed on assets donated to the agency. Depreciation expense for the period ended December 31, 2010 is \$5,448.

Plaquemines Community C.A.R.E. Centers Foundation, Inc.
Notes to Financial Statements

d. Income Taxes

The Organization is a not-for-profit corporation that is exempt from both federal and Louisiana income taxes under Section 501(c) (3) of the Internal Revenue Code and R.S. 12:201 of Louisiana statutes. Additionally, the Organization had no unrelated trade or business income for the period ended December 31, 2010.

e. Grants Receivable

Grants receivable consists of amounts due from the State of Louisiana, pass-through governmental agencies, pass-through non-governmental organizations and independent non-governmental organizations for grants and cost reimbursement programs. These amounts are presented at fair value and management estimates that all are collectable.

f. Accrued Compensated Absences

The Organization has not accrued compensated absences because the amount cannot be reasonably estimated.

g. Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. The Organization's policy is to charge costs to the specific programs and supporting services benefited. Accordingly, expenses specifically identifiable to a function are charged directly to that function. Management and general expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Organization.

h. Revenue Recognition of Contributions

The Organization records contributions it receives as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. The Organization receives contributions in the form of "grants" and as cash and noncash donations.

In cases where the contribution is received with a donor restriction, the Organization will record an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends, or when the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Plaquemines Community C.A.R.E. Centers Foundation, Inc.
Notes to Financial Statements

i. Revenue Recognition of Program Service Fees

The organization also receives program service fees in exchange for services provided. Program service fees are earned based upon providing anger management classes for persons the Plaquemines Parish Judicial System deems necessary at pre-established rates or contracted amounts and are recognized as unrestricted revenue in the period when the services were provided.

j. Receivables from Program Service Fees

Receivables from program service fees are stated at the amount that management expects to collect. To reduce receivables to an amount management expects to collect, management uses a valuation allowance referred to as an allowance for doubtful accounts, management assesses the credit history it has with the persons or agencies that have agreed to pay or reimburse the Organization after the Organization has rendered services or performed in accordance with a contract. Management will also review its aging of past due receivables and consider what was collected after year-end. Receivables are considered past due or delinquent based on the terms of each individual contract or agreement. Normally, accounts not paid within 60 days of billing are considered delinquent by management. However, at year-end, there are no accounts receivable, thus no allowance for bad debts was provided. The Organization's management does not charge any interest on past-due accounts nor does it require any person or agency to furnish any collateral before the Organization performs services.

k. Use of Estimates in the Preparation of Financial Statements

In preparing the Organization's financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the reporting period. Actual results could differ from those estimates.

l. Basis of Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*, and SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 116 and SFAS 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets depending on the existence and/or nature of any donor restrictions.

Plaquemines Community C.A.R.E. Centers Foundation, Inc.

Notes to Financial Statements

Note 2 – Grant Funds Receivable

The detail of grants receivable at December 31, 2010 is as follows:

Louisiana Spirit Organization	\$ 96,047
Cleveland Foundation	40,000
Plaquemines Families In Need of Services	24,823
Plaquemines Parish District Attorney's Office	2,000
Metropolitan Health Services District	5556
Plaquemines Parish Government	766
Plaquemines Parish Sheriff's Office	577
	<u>\$ 169,769</u>

These receivables, if not collected, would have a material impact on net assets. The Organization has not experienced any losses in prior contract history and believes it is not exposed to any significant risk to the receivables.

Note 3 – Property and Equipment

Investment in property and equipment, at cost, consists of the following at December 31, 2010 and 2009 respectively:

	<u>2010</u>	<u>2009</u>	<u>Estimated Useful Lives</u>
Computers	\$ 22,064	\$ 18,000	5 years
Furniture	10,571	10,571	7 years
Signs	<u>1,653</u>	<u>1,653</u>	7 years
	34,288	30,224	
Less accumulated depreciation	<u>12,615</u>	<u>7,167</u>	
Total	<u>\$ 21,673</u>	<u>\$ 23,057</u>	

Depreciation expense was \$5,448 and \$5,031 for the years ended December 31, 2010 and 2009, respectively.

Note 4 – Contingencies – Grant Programs

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rule and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs that would

Plaquemines Community C.A.R.E. Centers Foundation, Inc.
Notes to Financial Statements

be disallowed would be recognized in the period agreed upon by the grantor agency and the Organization

Note 5 – Economic Dependency

The Organization received 68.067% of its revenue from non-governmental sources. This money is directly related to relief efforts stemming from the British Petroleum oil spill on April 20, 2010. The organization also received 31.863% of its total revenue from state and local governments in the form of grants and cost reimbursement agreements. Grants and cost reimbursement agreements are approved each year by the respective government agencies. If significant budget cuts are made at the state and/or local level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of governmental funds the Organization will receive in fiscal year 2011 relating to its usual sources of grant and cost reimbursement agreements.

Note 6 – Third Party Revenues

A substantial share of contract revenues for services to clients is derived under a state third-party reimbursement program. These revenues are based, in part, on cost reimbursement principles and are not subject to adjustments by the respective third-party providers. Retroactive adjustments, if any would not be material to the financial position or results of operations of the Organization.

Note 7 – Leases

For the year ended December 31, 2010, the Organization leased office space without a written contract in place. The rental payments were \$3,950 for January, \$5,500 per month for February, March and April of 2010, \$6,500 for May, June and July of 2010, \$5,725 for August of 2010, \$6,250 for September and October of 2010, \$4,484 for November of 2010, and \$7,000 for December of 2010, on a month to month basis. The total rent expense for the year ended December 31, 2010 was \$68,909. The organization plans to purchase a building in September of 2011 and occupy that building no later than October 1, 2011. Future Minimum Lease Payments are as follows:

2011	<u>\$63,000</u>
------	-----------------

Note 8 – Subsequent Events

The organization purchased a building, 115 Keating Drive in Belle Chasse, Louisiana, on September 1, 2011. The building was purchased for \$375,000. The organization financed \$281,250 through Mississippi River Bank with a 5 year loan at an interest rate of 6.25%.

Plaquemines Community C.A.R.E. Centers Foundation, Inc.
Summary Schedule of Findings

Ref. No.	Fiscal Year Deficiency Initially Occurred	Description of Deficiency	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/2010)						
Internal Control						
2010-1	2008	Lack of adequate segregation of functions and system of controls within the accounting system.	Y	Management will engage a CPA firm to identify and help with the implementation of segregating functions and controls throughout the accounting system.	Julie Olsen	October 3, 2011
2010-2	2008	The Organization did not keep their primary financial information in acceptance with a Generally Accepted Accounting Principle throughout the reporting year making it difficult for the board and management to effectively assess financial position.	Y	Management is in the process of implementing the accrual basis accounting for all financial transactions. They have engaged a CPA firm to help with this transition and for monthly financial statements prepared in accordance with GAAP.	Julie Olsen	October 3, 2011
2010-3	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Julie Olsen	October 3, 2011
Compliance						
2010-4	2008	Reviewed financial statements and the accompanying attestation as of December 31, 2010 were not filed with the Louisiana Legislative Auditor's office within six months of the Organization's year end.	Y	Management will make every effort to assure that all information needed for the year end review/attestation will be available in a timely manner.	Julie Olsen	October 3, 2011
2010-5	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Julie Olsen	October 3, 2011

Ref. No.	Fiscal Year Deficiency Initially Occurred	Description of Deficiency	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (12/31/2009)						
2009-1	2008	Lack of adequate segregation of functions and system of controls within the accounting system.	Y	Management will engage a CPA firm to identify and help with the implementation of segregating functions and controls throughout the accounting system.	Monica Dubey	August 31, 2010
2009-2	2008	The Organization did not keep their primary financial information in accordance with a Generally Accepted Accounting Principle throughout the reporting year making it difficult for the board and management to effectively assess financial position.	Y	Management is in the process of implementing the accrual basis accounting for all financial transactions. They have engaged a CPA firm to help with this transition and for monthly financial statements prepared in accordance with GAAP.	Monica Dubey	August 31, 2010
2009-3	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Monica Dubey	August 31, 2010
Compliance						
2009-4	2008	Reviewed financial statements and the accompanying attestation as of December 31, 2009 were not filed with the Louisiana Legislative Auditor's office within six months of the Organization's year end.	Y	Management will make every effort to assure that all information needed for the year end review/attestation will be available in a timely manner.	Monica Dubey	COMPLETE
2009-5	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Monica Dubey	August 31, 2010



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board of Directors of
Plaquemines Community C.A.R.E. Centers Foundation Inc.
Plaquemines, LA

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Plaquemines Community C.A.R.E. Centers Foundation Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Plaquemines Community C.A.R.E. Centers Foundation Inc.'s compliance with certain laws and regulations during the year ended December 31, 2010 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Plaquemines Community C.A.R.E. Centers Foundation Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Plaquemines Community C.A.R.E. Centers Foundation Inc.'s federal award expenditures for all federal programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Victim Outreach Program	2010	16.575	\$ 25,879
Plaquemines Parish Government	2010		\$147,720
Plaquemines Parish Families In Need of Services Program	2010		\$101,596
Metropolitan Human Services District	2010		\$ 72,525
Court Appointed Special Advocate Assn.	2010		\$ 33,144

Plaquemines Parish District Attorney's Office	2010		\$ 21,828
Children's Trust Fund	2010		\$ 17,040
Plaquemines Parish Sheriff's Office	2010		\$ 3,660
Total Expenditures			\$423,392

2. For each federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, we traced the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the thirty selected disbursements and found that payment was for the proper amount and made to the correct payee for all items except for: an ach debit to The Hartford Insurance Co. recorded for an amount less than the balance due, checks 1040 and 1923 where no supporting documentation was found and payroll expenses with no supporting documentation.

4. For the items selected in procedure 2, we determined if the thirty disbursements were properly coded to the correct fund and general ledger account.

None of the payments were properly coded to the correct fund and general ledger account. Management's assertions are such that the supporting evidence is necessary in order to receive payment from the grantors under cost reimbursement contracts; therefore, the supporting evidence existed at the time of the disbursement.

5. For the items selected in procedure 2, we determined whether the thirty disbursements received approval from proper authorities.

Inspection of documentation supporting each of the thirty selected disbursements indicated approvals from proper personnel except for checks 1668, 1767, 1883, 1607 and 1783 and payroll expenditures for December 31, 2010 where no approval was found.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed and found no instance of noncompliance.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements and found no instance of noncompliance.

Reporting

We reviewed the previously listed disbursements for reporting requirements and found no instance of noncompliance.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

No federal programs were closed out during the period of this review/attestation engagement.

Open Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Plaquemines Community C.A.R.E. Centers Foundation Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of the organization's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/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.

Plaquemines Community C.A.R.E. Centers Foundation Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously except for Plaquemines Parish Families in Need of Services Program where it was not required. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

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

In the agreed-upon procedures engagement for the year ended December 31, 2009, we reported that payments recorded for the proper amount, were not coded to grant and

general ledger account, and were made without approval from proper authorities. The comments relating to these items have not been resolved by management and were repeated in this report.

We were not engaged to perform, and did not perform, an audit, 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 Plaquemines Community C.A.R.E. Centers Foundation Inc., 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Taylor & Willis CPAs, LLC". The signature is written in a cursive, flowing style.

Taylor & Willis CPAs LLC

September 30, 2011



PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.

8480 HWY. 23 SUITE 100
BELLE CHASSE, LA 70037
504-208-1290 PH 504-208-1289 FAX
WWW.PCCCF.ORG

Management's Plan of Corrective Action

Concerning the attestation report for the period ended December 31, 2010, you will find our management's plan of corrective action as follows:

1. In response to item number 3, Management and the Board of Directors have engaged a CPA firm to help with the implementation of controls to ensure that each disbursement agrees with the amount and payee of a particular bill or other supporting documentation before the expenditure is disbursed. Management and the Board have been developing these controls throughout early 2011 and have implemented these controls.
2. In response to item number 4, Management and the Board of Directors have engaged a CPA firm to help with the implementation of controls to ensure that each disbursement is coded to the correct fund and general ledger account in the accounting system before the expenditure is disbursed. Management and the Board have been developing these controls throughout early 2011 and have implemented these controls.
3. In response to item number 5, Management and the Board of Directors have engaged a CPA firm to help with the implementation of controls to ensure that all disbursements have received approval from proper authorities prior to being disbursed. Management and the Board have been developing these controls throughout early 2011 and have implemented these controls.

Sincerely,

John Trumbaturo LCSW, ACSW, C-SSWS, BCD 9/30/11

John Trumbaturo, LCSW, ACSW, C-SSWS, BCD

Chairman: Board of Directors

Plaquemines Community C.A.R.E. Centers Foundation, Inc.



PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.

8480 HWY. 23 SUITE 100
BELLE CHASSE, LA 70037
504-208-1290 PH 504-208-1289 FAX
WWW.PCCCF.ORG

September 26, 2011

Taylor & Willis CPAs, LLC
3748 N. Causeway Blvd., Ste. 302
Metairie, LA 70002

In connection with your review of our financial statements as of December 31, 2010 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 September 26, 2011.

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.

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.

Yes ☒ No ☐

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

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 OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

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

Yes ☒ No ☐

Prior Year Comments

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

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 that may occur up to the date of your report.

<u>Anne Jemplet</u>	Secretary	<u>9-27-11</u>	Date
<u>Anne Jemplet</u>	Treasurer	<u>9-27-11</u>	Date
<u>John Sullivan</u>	President	<u>9/27/11</u>	Date