

INNOCENCE PROJECT NEW ORLEANS
FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT ACCOUNTANTS' 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 26 2011

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Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

Michael B. Bruno, CPA
Alcide J. Tervalon, Jr., CPA
Waldo J. Moret, Jr., CPA
Paul K. Andoh, Sr., CPA
Joseph A. Akanji, CPA

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
Innocence Project New Orleans

We have reviewed the accompanying statement of financial position of **Innocence Project New Orleans (IPNO)** (a nonprofit organization) as of December 31, 2010, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of **IPNO's** 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.

INDEPENDENT ACCOUNTANTS' REPORT
(CONTINUED)

To the Board of Directors
Innocence Project New Orleans
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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.

The information included in the accompanying schedule of functional expenses is presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.


BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

June 21, 2011

INNOCENCE PROJECT NEW ORLEANS
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2010

ASSETS

Cash (NOTE 4)	\$ (2,862)
Employee advances	1,313
Due from affiliates (NOTE 8)	39,481
Other receivables	2,605
Prepaid rent	3,500
Security deposit	3,500
Property and equipment, net (NOTE 7)	<u>197,077</u>
Total assets	<u>\$244,614</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Accounts payable	\$ 16,020
Funds held for others (NOTE 8)	31,571
Accrued payroll taxes	71,574
Other accrued liabilities	<u>8,437</u>
Total liabilities	<u>127,602</u>
Contingencies (NOTE 10)	
Net Assets:	
Unrestricted (NOTE 2)	<u>117,012</u>
Total net assets	<u>117,012</u>
Total liabilities and net assets	<u>\$244,614</u>

See independent accountants' report and accompanying notes to the financial statements.

INNOCENCE PROJECT NEW ORLEANS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
SUPPORT AND REVENUES:			
Contributions	\$166,834	\$ -0-	\$166,834
Grants (NOTE 6)	-0-	733,912	733,912
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>733,912</u>	<u>(733,912)</u>	<u>-0-</u>
Total support and revenues	<u>900,746</u>	<u>-0-</u>	<u>900,746</u>
EXPENSES:			
Program services	755,296	6,836	762,132
Supporting services:			
Management and general	73,464	-0-	73,464
Fundraising	<u>103,879</u>	<u>-0-</u>	<u>103,879</u>
Total expenses	<u>932,639</u>	<u>6,836</u>	<u>939,475</u>
Change in net assets	(31,893)	(6,836)	(38,729)
Net assets:			
Beginning of year	<u>148,905</u>	<u>6,836</u>	<u>155,741</u>
End of year	<u>\$117,012</u>	<u>\$ -0-</u>	<u>\$117,012</u>

See independent accountants' report and accompanying notes to the financial statements.

INNOCENCE PROJECT NEW ORLEANS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2010

Cash Flows from Operating Activities:	
Change in net assets	\$(38,729)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	9,834
Decrease in employee advances	1,309
Increase in due from affiliates	(33,381)
Decrease in other receivables	5,220
Increase in accounts payable	14,340
Increase in other accrued liabilities	8,437
Decrease in funds held for others	(26,858)
Increase accrued payroll taxes	<u>53,945</u>
Net cash used in operating activities	<u>(5,883)</u>
Cash Flows from Investing Activities:	
Purchase of furniture and equipment	<u>(7,846)</u>
Net cash used in investing activities	<u>(7,846)</u>
Net decrease in cash	<u>(13,729)</u>
Cash at the beginning of the year	<u>10,867</u>
Cash at the end of year	\$ <u>(2,862)</u>

See independent accountants' report and accompanying notes to the financial statements.

**INNOCENCE PROJECT NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - ORGANIZATION:

Innocence Project New Orleans (IPNO) is a 501(c)(3) nonprofit organization that represents innocent prisoners serving life sentences in Louisiana and Mississippi and assists them with their transition into the free world upon their release.

IPNO was incorporated on April 27, 2000 pursuant to the provisions of the Louisiana Nonprofit Law, Louisiana R.S. 12:201 - 12:269 (1950 as amended).

IPNO offers and provides the following programs and services:

- Case Review and Representation
- Education/Public Outreach and Policy Reform Program
- Exoneree Advocacy Program

Program services provided by **IPNO** are funded primarily by grants from the following organizations:

- Louisiana Public Defender Board
- Ford Foundation
- Louisiana Bar Foundation
- Mississippi Bar Foundation
- Equal Justice Works

INNOCENCE PROJECT NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Principles of Accounting

IPNO is a nonprofit organization whose financial statements are prepared on the accrual basis and in accordance with accounting principles generally accepted in the United States of America. The preparation of 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Reporting

In accordance with the provisions of FASB Accounting Standards Codification 958, *Not-for-Profit Entities*, which establishes standards for external financial reporting by not-for-profit organizations, **IPNO** classifies resources for accounting and reporting purposes into three net asset categories which are unrestricted, temporarily restricted and permanently restricted net assets according to externally (donor) imposed restrictions.

A description of three net asset categories is as follows:

- Unrestricted net assets include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of **IPNO** are included in this category. **IPNO** has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of **IPNO** and, therefore, **IPNO's** policy is to record these net assets as unrestricted.
- Temporarily restricted net assets include realized gains and losses, investment income, and grants and contributions for which restrictions have not been met.

INNOCENCE PROJECT NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED:

Basis of Reporting, Continued

- Permanently restricted net assets are contributions which are required by the donor-imposed restriction to be invested in perpetuity and only the income be made available for program operations in accordance with the donor restrictions. Such income is reflected in temporarily restricted net assets until utilized in accordance with donor imposed restrictions.

At December 31, 2010, IPNO did not have any permanently restricted net assets.

Furniture and Equipment

Furniture and equipment of IPNO are recorded as assets and are stated at historical costs, if purchased, or at fair market value at the date of the gift, if donated. Additions, improvements and expenditures greater than \$1,000 that significantly extend the useful life of an asset are capitalized.

Depreciation of buildings is provided using the straight-line method over an estimated useful life of 30 years. Depreciation of equipment is provided using the double-declining balance method over an estimated useful life of 3-5 years.

Revenue Recognition

Grants and contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any restrictions.

INNOCENCE PROJECT NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED:

Revenue Recognition, Continued

All restricted grants and contributions are reported as increases 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 purpose 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.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among IPNO's programs.

Cash Equivalents

For purposes of the Statement of Cash Flows, IPNO considers all investments purchased with an original maturity of three months or less to be cash equivalents. IPNO had no cash equivalents at December 31, 2010.

Income Taxes

IPNO is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. Therefore, no provision for income taxes is made in the accompanying financial statements. Should IPNO's tax-exempt status be challenged in the future, IPNO's 2008, 2009 and 2010 tax years are open for examination by the IRS.

Date of Management's Review of Subsequent Events

Management has evaluated subsequent events through June 21, 2011, the date which the financial statements were available to be issued, and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

INNOCENCE PROJECT NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 3 - ECONOMIC DEPENDENCY:

The primary sources of revenues for **IPNO** are grants and contributions provided through various funding agencies. The continued success of **IPNO** is dependent upon the renewal of grants and contributions from current funding sources as well as obtaining new funding.

NOTE 4 - CONCENTRATION OF CREDIT RISK:

IPNO maintains a cash balance at a financial institution. The account is insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2010, **IPNO** had no uninsured cash balances.

NOTE 5 - FAIR VALUE OF FINANCIAL INSTRUMENTS:

The estimated fair value of all significant financial statement amounts have been determined by **IPNO** using available market information and appropriate valuation methodologies. **IPNO** considers the carrying amounts of cash to be at fair value.

NOTE 6 - GRANTS:

IPNO received funding from the following sources for the year ended December 31, 2010:

Grants

Federal	\$ 65,118
Foundations	268,794
State of Louisiana	<u>400,000</u>
 Total grants	 <u>\$733,912</u>

INNOCENCE PROJECT NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 7 - PROPERTY AND EQUIPMENT:

At December 31, 2010, property and equipment consisted of the following:

Land	\$ 32,504
Building	167,633
Computers	12,961
Furniture and equipment	<u>16,594</u>
	<u>229,692</u>
Less: Accumulated depreciation	<u>(32,615)</u>
Total	<u>\$197,077</u>

Included in property and equipment is a building purchased in 2008 for Resurrection After Exoneration (RAE) under a restricted grant received in 2007. The restrictions of the grant stipulate that the building may only be used as residential accommodation for exonerees and other former long term prisoners, and may not be transferred to any for-profit making entity or used as collateral for any for-profit business enterprise. IPNO will transfer the building to RAE at such time as RAE is able to fully fund the operation and maintenance of the building.

NOTE 8 - DUE FROM AFFILIATES AND FUNDS HELD FOR OTHERS:

During 2010, IPNO acted as an intermediary helping donors make contributions to its affiliates, Louisiana Justice Coalition (LJC), Resurrection After Exoneration (RAE) and Voice of the Ex-offender (VOTE). IPNO did not record contributions when they received the assets, nor did they make contributions or record expenses when they disbursed the assets to or for LJC, RAE or VOTE.

INNOCENCE PROJECT NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

**NOTE 8 - DUE FROM AFFILIATES AND FUNDS HELD FOR OTHERS,
CONTINUED:**

At December 31, 2010, IPNO had amounts due from LJC and RAE of \$38,299 and \$1,182, respectively, as a result of funds expended on their behalf in excess of funds received. At December 31, 2010, funds held for VOTE totaled \$31,571.

NOTE 9 - LEASE COMMITMENTS:

IPNO occupies office space under a 3-year noncancellable operating lease that commenced September 1, 2008 with monthly rent of \$3,500. IPNO also leases a copier under a 5-year operating lease that commenced October 2, 2008 with monthly rent of \$206.

The following is a schedule of future minimum lease payments under the above operating leases as of December 31, 2010:

<u>Year ending</u> <u>December 31st</u>	<u>Amount</u>
2011	\$30,468
2012	2,468
2013	<u>1,851</u>
	<u>\$34,787</u>

NOTE 10 - CONTINGENCIES:

Subsequent to year end, IPNO was assessed \$15,111 in penalties by federal and state taxing authorities for late remission of 2009 and 2010 payroll taxes. IPNO is currently seeking abatement of the penalties and believes that it is more likely than not that the penalties will be abated, therefore no provision has been made in the accompanying financial statements to reflect the contingent liability. However, it is at least reasonably possible that IPNO's estimate of its liability may change in the near term.

SUPPLEMENTARY INFORMATION

**INNOCENCE PROJECT NEW ORLEANS
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Program Services	Supporting Services		Total
		Fundraising	Management and General	
Expenses:				
Exoneree assistance	\$ 1,655	\$ -0-	\$ -0-	\$ 1,655
Salaries and wages	437,456	48,276	39,312	525,044
Insurance	6,526	181	181	6,888
Employee benefits	58,060	4,502	3,816	66,378
Payroll taxes	40,152	3,967	3,251	47,370
Filing fees	100	-0-	102	202
Professional fees	-0-	38,365	16,402	54,767
Bank service charges	-0-	-0-	1,812	1,812
DNA Testing	10,940	-0-	-0-	10,940
Jesuit Volunteer Corps fees	2,775	-0-	-0-	2,775
Office operations	31,772	1,381	1,381	34,534
Telecommunications	4,812	209	209	5,230
Postage and delivery	4,337	189	189	4,715
Printing and duplicating	4,240	184	184	4,608
Books and publications	967	-0-	-0-	967
Occupancy	95,887	4,170	4,170	104,227
Repairs and maintenance	1,986	86	86	2,158
Depreciation	9,048	393	393	9,834
Travel	40,465	1,759	1,759	43,983
Meetings/Conferences/Events	4,096	178	178	4,452
Membership dues	699	30	30	759
Staff development	5,955	-0-	-0-	5,955
Miscellaneous expenses	<u>204</u>	<u>9</u>	<u>9</u>	<u>222</u>
Total expenses	<u>\$762,132</u>	<u>\$103,879</u>	<u>\$73,464</u>	<u>\$939,475</u>

See Independent Accountants' Report.



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**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Innocence Project New Orleans

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of **Innocence Project New Orleans (IPNO)**, the Legislative Auditor, State of Louisiana, and applicable state grantor agency solely to assist the users in evaluating management's assertions about **IPNO's** compliance with certain laws and regulations during the year ended December 31, 2010 included in the accompanying *Louisiana Attestation Questionnaire*. Management of **IPNO** 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 the report. Consequently, we make no representations 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. Determined the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Innocence Project New Orleans

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IPNO's federal, state and local award expenditures for the fiscal year follow:

Grant Name	Grant Year	CFDA No.	Amount
Federal:			
National Institute of Justice	1/1/2010-6/30/2011	16.741	\$ 43,048
Bureau of Justice Assistance	10/1/2010-9/30/2011	16.746	22,070
State:			
Louisiana Public Defender Board	7/1/2009-6/30/2010	N/A	200,000
Louisiana Public Defender Board	7/1/2010-6/30/2011	N/A	200,000
Total Expenditures			\$465,118

2. For each federal, state and local award, as applicable, we randomly selected six (6) disbursements from each award administered during the period under examination, provided that no more than thirty (30) disbursements would be selected.
3. For the items selected in procedure 2, we traced the eighteen (18) disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the eighteen (18) selected disbursements and found that payment was for the proper amount and made to the correct payee.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Innocence Project New Orleans

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4. For the items selected in procedure 2, we determined if the eighteen (18) disbursements were properly coded to the correct fund and general ledger account.

Our procedures indicated that all eighteen (18) disbursements were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the eighteen (18) disbursements received approval from proper authorities.

Four (4) of the eighteen (18) disbursements were properly approved by the Executive Director.

One (1) of the eighteen (18) disbursements could not be traced to supporting documentation. Therefore, we were unable to ascertain whether it had been approved by the proper authorities.

Thirteen (13) of the eighteen (18) disbursements were for payroll-related transactions processed through a third party service provider; however, there was no evidence that payroll was approved prior to submission to the third party service provider.

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:

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Innocence Project New Orleans
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Activities allowed or unallowed:

We reviewed the previously listed disbursements for the types of services allowed or not allowed. No exceptions noted.

Eligibility:

We reviewed the previously listed disbursements for eligibility requirements. No exceptions noted.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. No exceptions noted.

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 IPNO's financial records to determine whether the amounts agree.

We noted no close-out requirements for the period under review.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Innocence Project New Orleans

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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).

IPNO is only required to post a notice of each meeting and the accompanying agenda on the door of IPNO's office building. However, management has asserted that, due to the discussion of matters protected under the attorney-client privilege during its Board meetings, this requirement is not applicable.

Budget

9. 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.

IPNO provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. 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.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Innocence Project New Orleans

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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 audit engagement for the year ended December 31, 2009, we reported the following comments: lack of segregation of duties over accounting responsibilities with respect to cash; lack of appropriate documentation for expense reimbursements; lack of documentation for salary approvals; inaccurate accounting for grants and contributions received on behalf of affiliates; outdated functional allocation methodology; unrestricted access to certain accounting files; and lack of an accounting manual.

We noted that all comments have been resolved by management.

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 IPNO, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency 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.


BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

October 7, 2011





innocence
project
new orleans

October 20, 2011

Bruno & Tervalon LLP
4298 Elysian Fields Avenue
New Orleans, LA 70122

Dear Sirs,

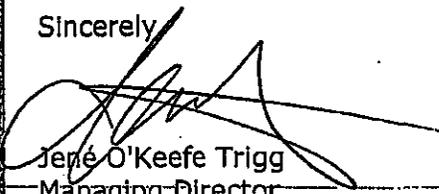
I am writing in response to the Independent "Accountants' Report on Applying Agreed-Upon Procedures" dated October 7, 2011 and received by our office on October 17, 2011.

These comments and suggestions were produced in connection with your office's familiarity with our financial infrastructure pursuant to a review of our 2010 financials requested by IPNO's director, Emily Maw.

This letter is to provide you with a corrective action plan regarding IPNO's payroll approval process.

- All salaries/pay rates are included in IPNO's annual budget and pre-approved by IPNO's board of directors. Raises are also planned for within the budgeting process but only implemented if funding is available. Any additional payroll changes that arise are made by the director and managing director but must fall within the overall approved budget.
- All agreements with staff and contractors are kept in employee/contractor files in a locked cabinet that only the director, managing director and bookkeeper have access to.
- IPNO has implemented a policy whereby the director or managing director will review Paychex payroll reports for each pay period and provide signed approval.

Sincerely


Jené O'Keefe Trigg
Managing Director

3301 Chartres Street
New Orleans, LA 70117

504-943-1902 phone
504-943-1905 fax

www.ip-no.org

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

(Date Transmitted)

Bruno & Tervalon (Auditors)

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 21, 2011 (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.

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

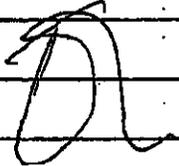
Prior Year Comments

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.

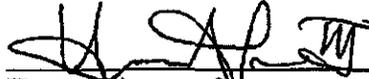
	Secretary	Date
	Treasurer	Date
	President	9/28/11 Date

CERTIFICATE OF ADOPTION OF RESOLUTION

I, Hector Linares, Secretary of the Board of Directors of Innocence Project New Orleans, do hereby certify that the Louisiana Attestation Questionnaire, signed by Director Emily Maw on September 28, 2011, was presented at the quarterly meeting of the Board of Directors of Innocence Project New Orleans on October 6, 2011.

By unanimous vote of a quorum of the Board of Directors, an oral resolution to adopt the signed attestation was passed upon the motion of Chair Rick Schroeder seconded by Treasurer James Swanson. The votes in favor were: Richard Schroeder (Chair), James Swanson (Treasurer), Hector Linares (Secretary), Pascal F. Calogero, Gayle Parker, James L. Robertson and Kim Haddow. There were no votes against.

IN WITNESS WHEREOF, I have affixed my official signature on this 7^m day of October, 2011.



Hector Linares, Secretary