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REPORT

LOWER ALGIERS COMMUNITY DEVELOPMENT
ASSOCIATION, INC.

GOVERNOR'S OFFICE OF URBAN AFFAIRS
AND DEVELOPMENT GRANT AND
ACT 10 APPROPRIATION OF 1999

JUNE 30, 2000

For 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 review at the language office of the Auditor General and, when appropriate, at the office of the parish clerk of court.

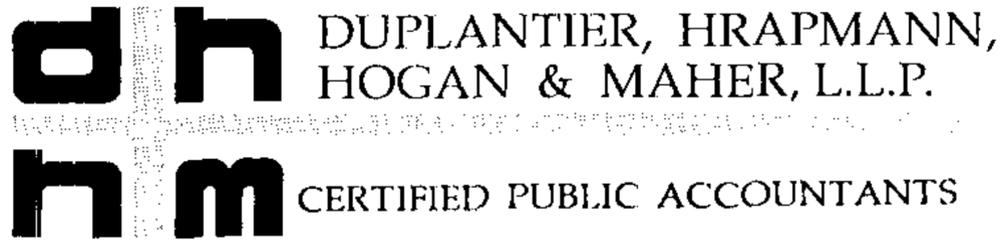
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LOWER ALGIERS COMMUNITY DEVELOPMENT
ASSOCIATION, INC.
GOVERNOR'S OFFICE OF URBAN AFFAIRS
AND DEVELOPMENT GRANT AND
ACT 10 APPROPRIATION OF 1999

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JUNE 30, 2000

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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA. CPAs

ACCOUNTANT'S REPORT

October 24, 2000

Board of Directors
Lower Algiers Community
Development Association, Inc.
New Orleans, Louisiana

We have compiled the accompanying statement of financial position of the Governor's Office of Urban Affairs and Development Grant and Act 10 Appropriation of 1999 of Lower Algiers Community Development Association, Inc. as of June 30, 2000, and the related statements of activities and functional expenses for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, we do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusion about the financial position and activities of the Governor's Office of Urban Affairs and Development Grant and Act 10 Appropriation of 1999. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements present only the activities of the Governor's Office of Urban Affairs and Development Grant and Act 10 Appropriation of 1999 of Lower Algiers Community Development Association, Inc. for the year ended June 30, 2000 and are not intended to be a complete presentation of the activities of Lower Algiers Community Development Association, Inc.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated October 24, 2000, on the results of our agreed-upon procedures in relation to the Governor's Office of Urban Affairs and Development Grant and ACT 10 Appropriation of 1999 of the Lower Algiers Community Development Association, Inc.

Duplantier, Hrapmann, Hogan & Maher LLP

LOWER ALGIERS COMMUNITY DEVELOPMENT ASSOCIATION, INC.
GOVERNOR'S OFFICE OF URBAN AFFAIRS AND DEVELOPMENT GRANT
AND ACT 10 APPROPRIATION OF 1999
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2000
(Unaudited)

ASSETS:	
Cash	\$ 53,871
Grant receivable	<u>2,167</u>
TOTAL ASSETS	<u>\$ 56,038</u>
LIABILITIES:	
Payroll taxes payable	\$ 1,038
Deferred grant revenue	<u>55,000</u>
Total liabilities	<u>56,038</u>
NET ASSETS:	
Unrestricted	<u>--</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 56,038</u>

See accountant's compilation report.

LOWER ALGIERS COMMUNITY DEVELOPMENT ASSOCIATION, INC.
 GOVERNOR'S OFFICE OF URBAN AFFAIRS AND DEVELOPMENT GRANT
 AND ACT 10 APPROPRIATION OF 1999
 STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2000
 (Unaudited)

	<u>Governor's Office of Urban Affairs and Development Grant</u>	<u>Act 10 Appropriation of 1999</u>	Total
UNRESTRICTED NET ASSETS:			
Revenue and support:			
Grants	\$ 18,200	\$ 32,167	\$ 50,367
Total revenue and support	<u>18,200</u>	<u>32,167</u>	<u>50,367</u>
Expenses:			
Program services	13,960	26,672	40,632
Supporting services:			
Administrative and general	<u>4,240</u>	<u>5,495</u>	<u>9,735</u>
Total expenses	<u>18,200</u>	<u>32,167</u>	<u>50,367</u>
Increase (decrease) in unrestricted net assets	--	--	--
Net assets beginning of year	<u>--</u>	<u>--</u>	<u>--</u>
NET ASSETS END OF YEAR	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

See accountant's compilation report.

LOWER ALGIERS COMMUNITY DEVELOPMENT ASSOCIATION, INC.
GOVERNOR'S OFFICE OF URBAN AFFAIRS AND DEVELOPMENT GRANT
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2000
(Unaudited)

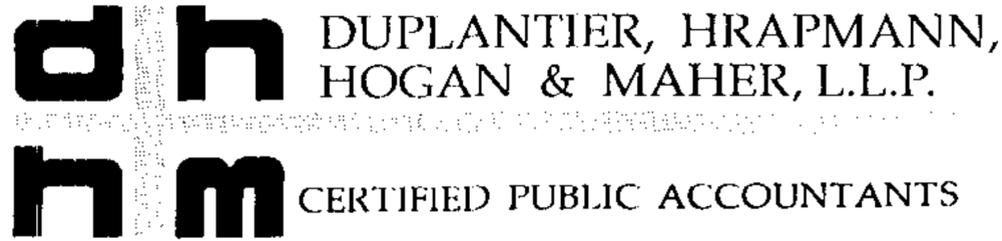
	Program Services	Administrative & General	Total
EXPENSES:			
Personnel salaries:			
Program coordinator	\$ 10,416	\$ 2,604	\$ 13,020
Personnel fringe benefits:			
Payroll taxes	1,067	267	1,334
Insurance - worker's compensation	206	51	257
Personnel travel	400	100	500
Operating services:			
Printing	1	--	1
Telephone	200	50	250
Rent	120	30	150
Auto maintenance	200	50	250
Supplies:			
Office	510	128	638
Craft supplies	240	60	300
Equipment			
Other expenses:			
Accounting	600	900	1,500
 TOTAL EXPENSES	 <u>\$ 13,960</u>	 <u>\$ 4,240</u>	 <u>\$ 18,200</u>

See accountant's compilation report.

LOWER ALGIERS COMMUNITY DEVELOPMENT ASSOCIATION, INC.
 ACT 10 APPROPRIATION OF 1999
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2000
 (Unaudited)

	<u>Program Services</u>	<u>Administrative & General</u>	<u>Total</u>
EXPENSES:			
Personnel salaries:			
Personnel salaries:	\$ 2,930	\$ 732	\$ 3,662
Program coordinator	5,959	1,490	7,449
Outreach			
Personnel fringe benefits:			
Personnel fringe benefits:	801	200	1,001
Payroll taxes	295	74	369
Insurance - worker's compensation	194	48	242
Insurance - hospitalization	513	128	641
Personnel travel			
Operating services:			
Operating services:	1,030	257	1,287
Utilities	53	--	53
Advertising	28	--	28
Dues	1,122	--	1,122
Equipment maintenance	1,386	347	1,733
Office maintenance	122	31	153
Postage	34	8	42
Printing	516	--	516
Gasoline	6,036	--	6,036
Insurance	598	149	747
Telephone	720	180	900
Rent	--	--	--
Auto maintenance			
Supplies:			
Supplies:	1,613	403	2,016
Office	--	--	--
Craft supplies	931	--	931
Equipment			
Other expenses:			
Other expenses:	890	1,335	2,225
Accounting	901	113	1,014
Miscellaneous			
TOTAL EXPENSES	<u>\$ 26,672</u>	<u>\$ 5,495</u>	<u>\$ 32,167</u>

See accountant's compilation report.



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

October 24, 2000

Board of Directors
Lower Algiers Community
Development Association, Inc.
6400 General Meyer Avenue
New Orleans, LA 70130-2020

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Lower Algiers Community Development Association, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Lower Algiers Community Development Association, Inc.'s compliance with certain laws and regulations regarding the Governor's Office of Urban Affairs and Development Grant and Act 10 Appropriation of 1999 during the year ended June 30, 2000 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the 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.

The procedures performed are as follows and only apply to the Governor's Office of Urban Affairs and Development Grant and Act 10 Appropriation of 1999:

Federal, State, and Local Awards

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

<u>Grant Name</u>	<u>Grant Year</u>	<u>Amount</u>
Act 10 Appropriation of 1999	June 30, 2000	<u>\$32,167</u>
Governor's Office of Urban Affairs and Development	June 30, 2000	<u>\$18,200</u>

Federal, State, and Local Awards (Continued)

2. We randomly selected six disbursements for each grant during the period under examination, provided that no more than thirty 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 the six selected disbursements for each grant and found that payment was for the proper amount and made to the correct payee.

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

All of the disbursements were properly coded to the correct fund and general ledger account.

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

Documentation supporting each of the selected disbursements was stamped approved.

6. For the items selected in procedure 2, 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. All disbursements complied with the allowability requirements because the services rendered met the goals of the programs.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements. All listed disbursements complied with the eligibility requirements because the individuals who received the services were eligible persons per the program guidelines.

Federal, State, and Local Awards (Continued)

Reporting

We reviewed the previously listed disbursements for reporting requirements. All listed disbursements complied with the reporting requirements because they could be traced to the monthly expenditure reports. Quarterly activity reports were required for the Governor's Office of Urban Affairs and Development grant. No activity reports were filed. The semi-annual expenditure reports required by the Act 10 Appropriation of 1999 were filed with the State Treasury Office.

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

The Governor's Office of Urban Affairs and Development Grant was closed out during the period under review and the close-out report agreed to the financial records. The Act 10 Appropriation of 1999 was extended until June 30, 2001.

Meetings

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

No meeting notices were posted during the year ended June 30, 2000.

Comprehensive Budget

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

Lower Algiers Community Development Association, Inc. 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. No measures of performance were included for the Governor's Office of Urban Affairs and Development grant.

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.

There were no prior year comments or recommendations.

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 Lower Algiers Community Development Association, Inc., 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.

Duplantier, Hapmann, Hogan & Mahu LLP

Lower Algiers Community Development Asso., Inc.

6400 General Meyer Avenue
New Orleans, LA 70131
(504) 393-0707

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

12/26/2000 (Date Transmitted)

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP
CERTIFIED PUBLIC ACCOUNTANTS
1340 POYDRAS STREET SUITE 2000
NEW ORLEANS, LA 70112 (Auditors)

In connection with your compilation of our financial statements as of JUNE 30, 2000 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of 10-24-00 completion/res:presentation).

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 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 LSA-RS 42:1 through 42:12 (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.

NOT APPLICABLE

Yes [] No []

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

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

Leah Jones Secretary 12-21-2000 Date

[Signature] Treasurer 12-21-2000 Date

[Signature] President 12-21-2000 Date