

JUST WILLING FOUNDATION



COMPLIANCE AUDIT  
ISSUED JULY 5, 2012

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

July 5, 2012

**MR. JOSHUA WILLIAMS JR., EXECUTIVE DIRECTOR,  
AND BOARD OF DIRECTORS  
JUST WILLING FOUNDATION**  
New Orleans, Louisiana

We have audited certain transactions of the Just Willing Foundation. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain financial transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

The accompanying report presents our findings and recommendations as well as management's response (see Appendix A). We have provided a rebuttal to management's response in Appendix B. This is a public report. Copies of this report have been delivered to the District Attorney for the Orleans Judicial District of Louisiana, District Attorney for the Nineteenth Judicial District, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/dl

JUST WILLING FOUNDATION 2012

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## EXECUTIVE SUMMARY

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### **Foundation Reimbursed Grant Funds for Expenses Not Incurred**

Between 2006 and 2009, the Just Willing Foundation (Foundation) submitted four reimbursement requests to the Department of Social Services that included copies of checks to vendors and other supporting documentation for expenses the Foundation did not actually incur. As a result of submitting documentation that contained false representations of facts, the Foundation received \$9,766 in reimbursements from the Department of Social Services and may have violated state law. Also, the Foundation appears to have donated \$2,000 of grant/public funds to a church, which may violate the state Constitution.

### **Public Funds Used for Personal Purposes**

Mr. Joshua Williams Jr. used \$11,416.89 of Foundation funds to pay the following:

1. \$6,987.20 was paid to purchase math books for resale by his business (Strategic Solutions).
2. \$4,124.05 was paid for his personal fraternity expenses and social club membership dues.
3. \$305.64 was paid to himself for office supplies that the Foundation may have already paid directly to the vendor.

By using \$11,416.89 of public funds for his personal benefit, Mr. Williams may have violated state law.

### **Payments to Mr. Williams and His Business Lacked Documentation and Public Purpose**

Mr. Williams made cash withdrawals and wrote checks to himself and his personal business from the Foundation bank account totaling \$145,948, but could not provide adequate documentation supporting the payments or the public purpose for these expenditures.

### **Federal and State Tax Concerns**

#### Foundation Not Tax Exempt

The Foundation claimed on grant documentation with the state that it was a not-for-profit organization and had 501(c) (3) status [exempt from federal income tax]. However, the Internal Revenue Service (IRS) has no record of the Foundation as a 501(c) (3) tax exempt organization. Since the Foundation's tax exempt status could not be confirmed by the IRS, the Foundation may have violated state law.

Payments Reported on IRS Form 1099-Misc  
(Miscellaneous Income)

According to Foundation records, Mr. Williams was issued Form 1099s for the years 2007, 2008, and 2009, which appear to have under reported Foundation payments to him by a total of \$8,449, when compared to Foundation checks paid to him for services. Since it appears that the Form 1099s may not reflect the total compensation paid to Mr. Williams during those years, Mr. Williams may owe additional taxes, including penalties and interest, to the state and federal governments.

**Violation of Grant Agreement Reporting**

In 2008, the Foundation received a \$75,000 grant from the state and could not provide progress and cost reports or other records to explain how the funds were spent in accordance with its agreement with the state.

## BACKGROUND AND METHODOLOGY

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The Just Willing Foundation (Foundation) is registered with the Louisiana Secretary of State as a not-for-profit organization. The Foundation is also considered a quasi-public entity since it was primarily funded through state grants (public funds) and private donations. From February 2005 through August 2009, the Foundation received \$549,403 in state grant funding. The period covered by this audit is May 2004 to December 2009.

The Foundation was developed to assist children and adults in especially low-income areas with new and innovative forms of technology literacy. In addition, the mission of the Foundation is to provide this form of information technology to underprivileged citizens in the greater New Orleans area.

According to Foundation Director Joshua Williams Jr., he is “the President, Secretary, and Treasurer” and is responsible for record keeping and submitting documents to the state for reimbursement. The Foundation does not have any full-time employees and hires intermittent employees as necessary based on grant funding. Mr. Williams also stated the Foundation has no grants as of October 2011 and is winding down its operations.

State law<sup>1</sup> requires that when public assistance received and/or expended by a quasi-public agency is commingled with other funds of the quasi-public agency, then such assistance and other funds of the quasi-public agency shall be audited as public funds. The Foundation’s accounting records include some separate accounts for private donations; however, some public funds were recorded in the same accounts as the private donations. Foundation accounting records also included (1) deposit amounts that did not appear on the bank statements; (2) “unclassified” expenditures; and (3) negative balances within some private donation accounts. In addition, the Foundation bank statements included expenditures which were never recorded in the accounting system, such as cash withdrawals and payments to Mr. Williams and his business.

Since the Foundation’s accounting records were unreliable and show that the public funds and private donations were commingled, all Foundation funds were treated as public funds in our audit.

We initiated this audit based on concerns from our previous audit of another entity and that entity’s affiliation with Mr. Williams, the Foundation’s director.

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<sup>1</sup> **R.S. 24§513(J)(d)** states, in part, “If the State or local assistance received and/or expended by a quasi-public agency or body is commingled with other funds of the quasi-public agency or body then such State or local assistance and other funds of the quasi-public agency or body shall be audited pursuant to Subparagraph (1)(c) of this Subsection.”

The procedures performed during this examination consisted of:

- (1) interviewing employees of the Foundation and other persons as appropriate;
- (2) examining selected documents and records of the Foundation;
- (3) performing observations; and
- (4) reviewing applicable state laws and regulations.

## FINDINGS AND RECOMMENDATIONS

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### Foundation Reimbursed Grant Funds for Expenses Not Incurred

**Between 2006 and 2009, the Foundation submitted four reimbursement requests to the Department of Social Services (DSS) that included copies of checks to vendors and other supporting documentation for expenses the Foundation did not actually incur. As a result of submitting documentation that contained false representations of facts, the Foundation received \$9,766 in reimbursements from DSS and may have violated state law.<sup>2,3</sup> Also, the Foundation appears to have donated \$2,000 of grant/public funds to a church, which may violate the state Constitution.<sup>4</sup>**

The grant funds were paid by DSS on a cost reimbursement basis which required the Foundation to provide documentation of expenditures to DSS before reimbursement would occur. Of the four requests discussed in this finding, Director Joshua Williams Jr. signed two of them. Another Foundation employee, Robin Williams (not related to Mr. Williams), signed the other two requests; however, Mr. Williams signed all the checks. According to the Foundation's records and statements provided by vendors, three checks written payable to the vendors were not negotiated and the related invoices and order confirmations were not issued by the vendors. In addition, the Foundation did not appear to incur some rental costs it claimed and for which it received reimbursement.

Our audit revealed that the following four reimbursement requests contained false representation of facts:

1. On October 4, 2006, the Foundation submitted a request for reimbursement to DSS for the Children's Defense Fund (CDF) program that included a \$4,000 claim for rent and utilities and was subsequently reimbursed.

The Foundation held the program at the Old Rosenwald School, which is owned by Second Baptist Church. According to Reverend Taza Green, Sr., pastor of Second Baptist Church, the church does not charge rent or utilities for the use of the building. According to bank records, the Foundation made a \$2,000 payment to the church. Mr. Williams stated that the \$2,000 check was a contribution to the

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<sup>2</sup> **Louisiana Revised Statute (R.S.) 14§67(A)** states, in part, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

<sup>3</sup> **R.S. 14§133(A)** states, in part, "Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact."

<sup>4</sup> **Article 7, Section 14 of the Louisiana Constitution** provides, in part, "That except as otherwise provided by this constitution, the funds, credit, property, or things of value of the State or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

church for letting the Foundation use the building. He also stated that the Foundation paid the church an additional \$2,000; however, the Foundation's 2006 bank records show there was only that one payment (donation) to the church for \$2,000.

2. On August 27, 2007, the Foundation submitted a request for reimbursement to DSS that included \$3,000 for building rent the Foundation claimed to have paid to Strategic Solutions of Louisiana, LLC (Strategic Solutions),<sup>5</sup> a business owned by Mr. Williams, and was subsequently reimbursed. As supporting documentation for the rental costs, the Foundation included (in its request) a copy of a Memorandum of Understanding (MOU) dated June 10, 2007, between Strategic Solutions and the Foundation. Mr. Williams signed the MOU on behalf of the Foundation and Mr. Jerome Jackson, a Foundation project director, signed on behalf of Strategic Solutions. The MOU provides that for \$3,000, Strategic Solutions will provide its building to the Foundation for its summer programs. When questioned about this transaction, Mr. Williams admitted that he owns Strategic Solutions and stated that Mr. Jackson, at that time, was a contractor for Strategic Solutions. He further admitted that Strategic Solutions has always been a home-based business and it does not own a separate building. Mr. Williams claimed that Strategic Solutions used the money to pay for another facility for the Foundation to use for its summer programs; however, he could not provide the name or location of the facility. According to the grant agreement between DSS and the Foundation, the designated facility was Second Baptist Church. As mentioned previously, the pastor of Second Baptist Church, Reverend Taza Green Sr., stated that the church does not charge rent for the use of their facility.
3. On September 21, 2007, the Foundation submitted two Office Depot order confirmations and a copy of a check for \$1,983.60 as documentation for reimbursement from DSS and was subsequently reimbursed.

According to Foundation bank statements, the check for \$1,983.60 was not negotiated. According to Office Depot, the two order confirmations were valid, but the orders were not filled because they were canceled. As a result, the order confirmations were recorded as deleted in their system. Mr. Williams stated that he did not know why the Foundation check was not negotiated and that he did not cancel the Office Depot orders. He further stated that he did not know why the check was submitted to DSS for reimbursement since it was not cashed. Although Mr. Williams told us that all expenses did take place, he could not provide us with any documentation to demonstrate that the expenses were incurred/paid by the Foundation.

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<sup>5</sup> According to Secretary of State records, Mr. Williams is the registered agent and only officer of Strategic Solutions of Louisiana, LLC.

4. On July 6, 2009, the Foundation submitted an Office Depot invoice (\$1,582.53) and a CDF invoice (\$1,200.00) with copies of the Foundation checks and was subsequently reimbursed.
  - **Office Depot Invoice** - According to Foundation bank statements, the check for \$1,582.53 to Office Depot was not negotiated. The Foundation's records included a copy of this check; however, the check had "void" written across it. According to an Office Depot representative, they did not generate the invoice nor is it a valid Office Depot invoice. Furthermore, the assistant manager of the Office Depot store in New Orleans, where the items were allegedly purchased, stated that the document is not an invoice, but rather an estimate given to customers by the Office Depot manager. She added that these may be obtained without making a purchase. Mr. Williams stated that he probably got this document from the store so that he had the necessary supporting documentation to submit to DSS.
  - **CDF Invoice** - According to Foundation bank statements, the check for \$1,200 to CDF was not negotiated. Ms. Mary Joseph, the New Orleans CDF Director and a current Foundation board member, did not recognize the invoice and claimed it was not provided by her office. However, Ms. Joseph did provide us a copy of an unpaid invoice sent to the Foundation for travel in the amount of \$1,260. Mr. Williams could not explain why the Foundation's \$1,200 check was never negotiated, but he claimed that the CDF was paid for the travel. However, again, Mr. Williams could not provide us with any documentation to demonstrate that this invoice was paid by the Foundation.

Because the Foundation received \$9,766 in public funds for expenses the Foundation did not incur, and because the Foundation donated \$2,000 of public funds to a private organization, Mr. Williams may have violated state law<sup>2,3</sup> and the state Constitution.<sup>4</sup>

### **Public Funds Used for Personal Purposes**

**Mr. Williams used \$11,416.89 of Foundation funds to pay the following:**

1. \$6,987.20 was paid to purchase math books for resale by his business (Strategic Solutions).
2. \$4,124.05 was paid for his personal fraternity expenses and social club membership dues.
3. \$305.64 was paid to himself for office supplies that the Foundation may have already paid directly to the vendor.

**By using \$11,416.89 of public funds for his personal benefit, Mr. Williams may have violated state law.<sup>2</sup>**

During the period covered by our audit, the Foundation was primarily funded through state grants and private donations, all of which were deposited into the same bank account. Also, the sources and uses of these funds were not consistently accounted for separately in the Foundation's accounting records. Therefore, as a result of these accounting practices, the Foundation's public funds were commingled with its private donations. Foundation accounting records show that Mr. Williams's personal expenses mentioned above were recorded to an "unclassified" account (with the exception of one expenditure which was not recorded), and were funded/paid from the bank account that comprised the commingled public grants and private donations.

1. Foundation Payment to Purchase Books for Mr. Williams's Personal Business

On March 14, 2007, a Foundation check for \$6,987.20 was issued to Voyager Software to pay for books that Mr. Williams's personal business (Strategic Solutions) sold to the Jefferson Sports and Scholastic Foundation (Sports Foundation).

In our audit of the Sports Foundation (report dated November 10, 2010), we reported that Strategic Solutions billed the Sports Foundation \$8,000 for Voyager Software that was actually math books. Voyager supplied us with a copy of a Foundation check for \$6,987.20 which was used to pay for the books that Strategic Solutions sold to the Sports Foundation. During our audit of the Sports Foundation, Mr. Williams claimed he had personally reimbursed the Foundation through a cash deposit; however, Foundation bank records and accounting records do not reflect any such reimbursement from Mr. Williams.

2. Foundation Payments for Mr. Williams's Fraternity Expenses and Social Club Membership

Foundation records show that Mr. Williams used four checks from January 3, 2007, to June 12, 2009, to pay \$3,474.05 for his Alpha Phi Alpha conference fees and a fraternity fundraiser. Mr. Williams also used \$650 of Foundation funds on September 14, 2009, to pay for his membership in the Zulu Social Aide and Pleasure Club. Mr. Williams stated that he did not know that he could not use the Foundation's funds to pay his personal expenses.

3. Foundation Reimbursement Payment to Mr. Williams

On September 22, 2008, Mr. Williams received a Foundation check for \$305.64 as reimbursement for office supplies for which it appears the Foundation paid the vendor directly. Our audit revealed that previously on July 30, 2008, the Foundation issued a check to Office Depot for supplies totaling \$305.64.

Foundation records do not contain a receipt for either transaction. Mr. Williams could not provide an explanation as to why he was reimbursed for an expense that appears to have already been paid for by the Foundation.

Since Mr. Williams admitted he used Foundation funds for personal expenses and the Foundation's records do not show deposits to repay the Foundation, Mr. Williams may have violated state law.<sup>2</sup>

### **Payments to Mr. Williams and His Business Lacked Documentation and Public Purpose**

**Mr. Williams made cash withdrawals and wrote checks to himself and his personal business from the Foundation bank account totaling \$145,948, but could not provide adequate documentation supporting the payments or the public purpose for these expenditures.**

As mentioned previously, the Foundation commingled its private donations and public funds; therefore, state law<sup>1</sup> provides that all Foundation funds be audited as public funds. Since Mr. Williams used public funds to support his private business and cannot support the public purpose for these expenditures, Mr. Williams may have misappropriated some of the \$145,948, as follows:

- According to Foundation bank records, there were 41 cash withdrawals totaling \$33,050. The available withdrawal slips indicate the cash was used for “cash on hand,” “reimbursements,” or did not have an explanation for the withdrawal. All of the available withdrawal slips were approved by Mr. Williams, as he was the only signatory on the bank account.
- Mr. Williams wrote 78 Foundation checks payable to himself and his business totaling \$112,898. Mr. Williams stated that the checks were reimbursements for various expenses he or his business incurred “running” the Foundation. For example, for checks written to himself, the check memo line shows the payment was a reimbursement for items such as supplies, catering, training videos, and plane tickets. The checks he issued to his business indicate they were for computer parts and technology services. Mr. Williams claimed he used his business to purchase the items and then sold the items to the Foundation at cost.

Mr. Williams stated he is “the President, Secretary, and Treasurer” and is responsible for record keeping and submitting documents to the state for reimbursement. Mr. Williams provided us with a box of receipts, but could not provide an explanation of which receipts reconciled to these payments and withdrawals; therefore, we were not able to determine whether the purchases served a public purpose or a private purpose. Mr. Williams stated he “might have slipped” regarding adequate record keeping.

## Federal and State Tax Concerns

Our audit of the Foundation revealed the following federal and state tax issues:

### Foundation Not Tax Exempt

The Foundation claimed on grant documentation with the state that it was a not-for-profit organization and had 501(c) (3) status [exempt from federal income tax]. However, the Internal Revenue Service (IRS) has no record of the Foundation as a 501(c) (3) tax exempt organization. Since the Foundation's tax exempt status could not be confirmed by the IRS, the foundation may have violated state law.<sup>3</sup>

Although not required to receive any of the grants, the Foundation provided documentation of their alleged tax exempt status to their grantors. However, the IRS stated that a letter provided by the Foundation to the Governor's Office of Urban Affairs and Development documenting its 501(c) (3) tax exempt status is not legitimate. Since the Foundation did not have a legitimate tax exempt status with the IRS, the private donations it received may be subject to taxation.

### Payments Reported on IRS Form 1099-Misc (Miscellaneous Income)

According to Foundation records, Mr. Williams was issued Form 1099s for the years 2007, 2008, and 2009, which appear to have under reported Foundation payments to him by a total of \$8,449, when compared to Foundation checks paid to him for services. Since it appears that the Form 1099s may not reflect the total compensation paid to Mr. Williams during those years, Mr. Williams may owe additional taxes, including penalties and interest, to the state and federal governments.

## Violation of Grant Agreement Reporting

**The Foundation received a \$75,000 grant from the state and could not provide progress and cost reports or other records to explain how the funds were spent in accordance with its agreement with the state.**

On January 10, 2008, the Foundation received a \$75,000 appropriation from the Louisiana Department of Treasury (treasury department) which was to be used for the Foundation's Learning Is Fun Through Technology program. The \$75,000 was paid to the Foundation upon approval of a cooperative endeavor agreement between the Foundation and the treasury department. The agreement stipulated that the Foundation was to provide quarterly progress and cost reports to ensure the funds were used as intended. According to Mr. Kenneth Comeaux, manager of audit and compliance for the treasury department, as of April 11, 2012, the Foundation has not provided any progress or cost reports. Mr. Williams stated that he provided the quarterly reports, but offered no documentation to support his claim.

Recommendations

We recommend the Foundation do the following:

1. Ensure that all records submitted as documentation for grant reimbursements are genuine and accurate
2. Repay all misused funds to the appropriate grantor agencies
3. Submit required grant documentation to the state treasury
4. Ensure that all transactions documentation is sufficiently detailed
5. Do not advertise as a 501(c) (3) corporation unless the tax exempt status is obtained
6. Verify the accuracy of the 1099s and submit corrected copies to the IRS and Louisiana Department of Revenue

## APPENDIX A

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### Management's Response

June 19, 2012

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera;

Please find listed below a response to the report of the Just Willing Foundation.

The Just Willing Foundation is a community based organization developed to assist children and adults in especially low-income areas with new and innovative forms of technology literacy. Additionally, the mission of the Foundation is to provide this form of development and information technology to underprivileged citizens in the Greater New Orleans area. At no time did I in my capacity as President nor any of the Board members aware that any grant funds received should be separated by public funds and private funds. However, these funds were recorded separately in a GL account.

A CPA accountant was engaged to perform a compilation/audit for each year in compliance with the Louisiana Legislative Auditors Office. Two years ago, I provided the legislative auditor with all financials to include classified expenditures, profit/loss statements, balance sheets and a data copy of the entire Quick Book database from our CPA, Victor Robinson.

### **Foundation Reimbursement**

1. In 2006, the Foundation sponsored a much needed Summer Program in conjunction with the Louisiana DSS. The program was held at Second Baptist church in Algiers where over 63 students participated in a researched based curriculum for Freedom Schools. All sign-in records and timesheets were submitted along with weekly newsletters and pictures from the program. A check was provided to Second Baptist for the utilization of the facility in 2006. This check was received and deposited by Second Baptist church for the utilization of their facility.
2. In 2007, the foundation sponsored another successful summer camp for approximately 100 students in the Orleans and Jefferson area. We utilized 2 facilities, Regular Baptist Church and space sub-leased by Strategic Solutions at 1515 Poydras Street. The space at 1515 Poydras Street was sub-leased to Strategic Solutions from Ruach, Inc. for the usage of the Summer Program. This address has been published as one of the addresses for this Summer program. At no point, was I ever unaware of the location and arrangements of this agreement.
3. In September of 2007, supplies were ordered from Office Depot for program expenditures. The check for these funds were returned by the lending

- organization and paid for by my credit card. Copies of all credit card charges from statements were provided to the auditors. The cost of the supplies exceeded the cost which was reimbursed from DSS. In my capacity as President, I have purchased many supplies and/or equipment from Office Depot for utilization of public and private funds. Some of these supplies purchased were viewed and observed by the auditors in the storage of the foundation.
4. In 2009, the Foundation received supplies from Office Depot for the start of the 2009 Summer Program. These supplies were utilized for the students in the program. These supplies included notebooks, journals pencils, tablets, paper, pens, poster board, ink for copier and printer. These supplies were purchased by Strategic Solutions and copies of this charge were submitted for review. All invoices related to the Children's Defense Fund (CDF) were paid and there were no outstanding balances or invoices from CDF to the knowledge of the foundation. The foundation had approved invoices totaling over \$80,000.00 to CDF. Our record reflects that there are NO outstanding balances with CDF. The expense in question was to support students to attend training at CDF for the summer program. At no time were we aware that any invoice still existed.

#### **Public Funds Used for Personal Expenses**

- 1) In 2006, Strategic Solutions, a company owned by me, paid for the production of a Just Willing Marketing Campaign. This video production was performed by Faith Productions. This video included a two day shoot of students participating in activities, personal interviews and a graduation ceremony with lights and sound. This video production was paid for by NO public funds. This expense was paid for by Strategic Solutions. The materials from this production were available during the auditors review. The cost of this production was \$7,455.00 that was due to Strategic Solutions. When funds were available through private donations, the foundation purchased curriculum books for Strategic Solutions as payment for this expense.
- 2) The payments made to Alpha Phi Alpha Fraternity, Inc. were with NO public funds. The expenses included expenses were young men participated in a youth male conference. The students participated in two (2) conferences with Alpha Phi Alpha were they learned many concepts of being a responsible man, teen pregnancy prevention, etiquette, public speaking and technology. The expenses (credit card expenses) associated with these experiences were submitted for review. Documentation and pictures continue to show the relationship and good deeds of Alpha Phi Alpha. The expense for membership to the Zulu Social Aid and Pleasure club was paid by NO public funds. The members of this organization continue to support the young men of this foundation through volunteerism.
- 3) The organization continues to operate programs after the summer program ends. In 2008, we had eight (8) young men in local area high schools to graduate from the program with a certification in technology assembly. The foundation also awarded scholarships to twelve (12) first year entering college students as a part of the board's annual meeting. These programs were operated with NO public

funds. A purchase of \$305.64 was made from Office Depot on two separate occasions. One was made in June for the summer program and one was made through private funds for the operation of the programmatic activities. The same supplies received from Office Depot for the summer program for two ink cartridges, was the same ink cartridges we needed to operate our yearlong programs for kids and adults in the fall. That is why there are two purchases of the same amount in different months.

**Payments to Mr. Williams and his business lacked documentation and public purpose**

In my capacity as President of the organization, I represented the organization in the best manner in which I could relative to the lack of funding for positions such as secretary, treasurer, etc. All 1099 forms submitted by the foundation are true and correct. The foundation is only in a position to compensate me as President at a bare minimum cost. The expenses noted were made to me as President of the foundation for reimbursements of non-public programmatic services rendered to families of the community. The organization incurred expenses which were paid for by my credit card. All activities paid for were in furtherance of the charitable purpose of the organization. Documentation of programmatic activities being performed by the foundation were presented to the auditors in the form of newsletters, credit card receipts, announcements, newspaper clippings, etc. A list of checks was provided to the foundation by the auditors and detailed explanations were provided to them for their review.

Expenses incurred by Strategic Solutions were for the exact explanations on the check documentation. At no time were personal expenses purchased by neither me nor my company. At each program, the foundation wanted to leave a mark behind that they had impacted the life of a family in that community by creating a computer lab. This technology lab was created from the foundation. Therefore, the foundation through the support of Strategic Solutions worked to have a computer lab created at each location at a minimum expense to the foundation. These computers are still at each location in which the auditors had an opportunity to witness. Each year the foundation has graduated students and adults in programs outside of any governmental or public support. These programs existed because of the hard work and determination of the board and myself to see this vision through.

In my capacity as the President of the foundation, as I noted above have no staff or support team and have faced the challenges offered to me and have made every attempt to follow the guidelines and rules established.. In 2009, I took out a personal loan in the amount of \$13,000.00 to support the operations of the organization. Today, as President of the organization, I continue to make personal payments on this account and subsequent payments on the storage of equipment for the organization totaling over \$1,0000 a month. In addition, I continue to move forward the mission of the organization even though there has been no salary for the last two years.

### **Foundation Not Tax Exempt**

The foundation meets all of the legal criteria for tax exempt status. To date the organization is labeled as a community based organization (CBO). The organization applied for and paid for tax-exempt status, however records reflect that subsequent information needed to complete the application was never submitted. At that time the organization was in the middle of implementation of the summer program and never was able to respond with the requested information. In order to resubmit, the organization would have to submit another application and another \$1,000.00 fee to IRS. The organization had decided to remain listed as a community based organization. The organization is not aware of any tax exempt letter coming from the organization contrary to the representation made by the auditors. I nor the Board is aware of any document stating that we are a 501c3 organization.

### **IRS 1099-Misc**

For every year, 1099's submitted were prepared from bank account statement by a contracted CPA. The 1099's submitted reflected the payments to me. The 2009 IRS 1099 form submitted revealed approximately \$16,000.00 paid to the President. As President, I did not receive all of the funds budgeted to be paid by the organization because of the lack of funding of the programs.

### **Violation of Grant Agreement Reporting**

The organization received a \$75,000.00 grant award from the Department of Treasury. These funds were audited and the report submitted to the Treasury Department as well as to the legislative auditors. The auditors reported that the Treasury Department had not received any reports. I as President was not aware of any outstanding report from FY 2008. The organization has reached out to Mr. Comeaux, in the Louisiana Office of Treasury to supply to him any information needed to complete their files.

### **Recommendations Suggested**

We would like to thank the auditors for their support in offering better practices to my attention. The recommended controls offered by your office will be implemented to ensure full adherence to the rules which governs community based organizations. Again, thanks for your time and support.

Sincerely,

*Joshua Williams, Jr.*

Joshua Williams, Jr.  
President

cc: All Board Members of the Just Willing Foundation

## APPENDIX B

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### Louisiana Legislative Auditor's Rebuttal

**Foundation Reimbursed Grant Funds for Expenses Not Incurred  
(Report page 6)**

**Just Willing Foundation Response**

1. In 2006, the Foundation sponsored a much needed Summer Program in conjunction with the Louisiana DSS. The program was held at Second Baptist church in Algiers where over 63 students participated in a researched based curriculum for Freedom Schools. All sign-in records and timesheets were submitted along with weekly newsletters and pictures from the program. A check was provided to Second Baptist for the utilization of the facility in 2006. This check was received and deposited by Second Baptist church for the utilization of their facility.

**LLA Rebuttal**

In our audit finding, we never question the legitimacy of a summer program. The Foundation's response does not address how it received \$4,000 for building rent and utilities in 2006, but only spent \$2,000. Further, the Foundation's response does not address that the \$2,000 paid to Second Baptist Church was actually a donation and not a payment for building rent and utilities.

**Just Willing Foundation Response**

2. In 2007, the foundation sponsored another successful summer camp for approximately 100 students in the Orleans and Jefferson area. We utilized 2 facilities, Regular Baptist Church and space sub-leased by Strategic Solutions at 1515 Poydras Street. The space at 1515 Poydras Street was sub-leased to Strategic Solutions from Ruach, Inc. for the usage of the Summer Program. This address has been published as one of the addresses for this Summer program. At no point, was I ever unaware of the location and arrangements of this agreement.

**LLA Rebuttal**

Again, our finding does not question the legitimacy of the summer program. The Foundation received a total of \$6,000 for rent in 2007, of which we question a \$3,000 rent payment made from the Foundation to Strategic Solutions, a business owned by Mr. Williams. In the Foundation's response, Mr. Williams states that Strategic Solutions used office space it was sub-leasing at 1515 Poydras Street for the summer program. This address is an office building in downtown New Orleans and does not appear to have sufficient space to accommodate children for a summer camp. However, upon further review we noted that Foundation records refer to suite 810 at this address. As of June 21, 2012, suite 810 does not exist at this address.

### **Just Willing Foundation Response**

3. In September of 2007, supplies were ordered from Office Depot for program expenditures. The check for these funds were returned by the lending organization and paid for by my credit card. Copies of all credit card charges from statements were provided to the auditors. The cost of the supplies exceeded the cost which was reimbursed from DSS. In my capacity as President, I have purchased many supplies and/or equipment from Office Depot for utilization of public and private funds. Some of these supplies purchased were viewed and observed by the auditors in the storage of the foundation.

### **LLA Rebuttal**

If Mr. Williams is referring to the bank that the check was drawn on, Foundation bank statements do not include evidence that this check was returned during this period. Further, personal credit card and Strategic Solutions bank statements provided by Mr. Williams do not include a payment for this transaction as Mr. Williams states.

### **Just Willing Foundation Response**

4. In 2009, the Foundation received supplies from Office Depot for the start of the 2009 Summer Program. These supplies were utilized for the students in the program. These supplies included notebooks, journals pencils, tablets, paper, pens, poster board, ink for copier and printer. These supplies were purchased by Strategic Solutions and copies of this charge were submitted for review.

All invoices related to the Children's Defense Fund (CDF) were paid and there were no outstanding balances or invoices from CDF to the knowledge of the foundation. The foundation had approved invoices totaling over \$80,000.00 to CDF. Our record reflects that there are NO outstanding balances with CDF. The expense in question was to support students to attend training at CDF for the summer program. At no time were we aware that any invoice still existed.

### **LLA Rebuttal**

In the Foundation's response, Mr. Williams does not address the fact that the Foundation submitted records to DSS for reimbursements that were not legitimate. The Foundation's bank records show that neither check was negotiated. Further, both vendors (one of the vendors is a Foundation board member) did not identify the invoices as legitimate. Although Mr. Williams' response states that Strategic Solutions made these purchases, he has not provided any records to support his statement.

**Public Funds Used for Personal Purposes  
(Report page 8)**

**Just Willing Foundation Response**

1. In 2006, Strategic Solutions, a company owned by me, paid for the production of a Just Willing Marketing Campaign. This video production was performed by Faith Productions. This video included a two day shoot of students participating in activities, personal interviews and a graduation ceremony with lights and sound. This video production was paid for by NO public funds. This expense was paid for by Strategic Solutions. The materials from this production were available during the auditors review. The cost of this production was \$7,455.00 that was due to Strategic Solutions. When funds were available through private donations, the foundation purchased curriculum books for Strategic Solutions as payment for this expense.

**LLA Rebuttal**

Mr. Williams has now provided four different explanations for the payment made to Voyager Software to purchase math books. First, Mr. Williams stated during our audit of the Jefferson Sports and Scholastic Foundation that Strategic Solutions had reimbursed the Foundation (attachment 1) for the purchase of the books. During our audit of the Foundation, (Foundation records did not confirm Mr. Williams' previous explanation.) he changed his explanation and stated that the math books were given to a school in Jefferson Parish, but could not recall which school. He then changed his statement again and said that Strategic Solutions purchased the books for the Jefferson Sports and Scholastic Foundation. However, Foundation bank records show that the Foundation, not Strategic Solutions purchased these books. In the Foundation's above response, Mr. Williams provides a fourth and different explanation for the purchase of these books, but has not provided any evidence of the cost of the video or that the Foundation agreed to accept this video in lieu of repayment.

**Just Willing Foundation Response**

2. The payments made to Alpha Phi Alpha Fraternity, Inc. were with NO public funds. The expenses included expenses were young men participated in a youth male conference. The students participated in two (2) conferences with Alpha Phi Alpha were they learned many concepts of being a responsible man, teen pregnancy prevention, etiquette, public speaking and technology. The expenses (credit card expenses) associated with these experiences were submitted for review. Documentation and pictures continue to show the relationship and good deeds of Alpha Phi Alpha. The expense for membership to the Zulu Social Aid and Pleasure club was paid by NO public funds. The members of this organization continue to support the young men of this foundation through volunteerism.

**LLA Rebuttal**

The Foundation's response states that no public funds were used to make these personal purchases. However, the Foundation's accounting records show that these expenditures were paid from a fund that included public funds that were commingled with private donations. In

addition, the Foundation's response states that the expenditures were made on a credit card, but three of these five expenditures were paid by Foundation check to the vendor. The remaining two checks were paid to Mr. Williams and did not include any supporting documentation.

### **Just Willing Foundation Response**

3. The organization continues to operate programs after the summer program ends. In 2008, we had eight (8) young men in local area high schools to graduate from the program with a certification in technology assembly. The foundation also awarded scholarships to twelve (12) first year entering college students as a part of the board's annual meeting. These programs were operated with NO public funds. A purchase of \$305.64 was made from Office Depot on two separate occasions. One was made in June for the summer program and one was made through private funds for the operation of the programmatic activities. The same supplies received from Office Depot for the summer program for two ink cartridges, was the same ink cartridges we needed to operate our yearlong programs for kids and adults in the fall. That is why there are two purchases of the same amount in different months.

### **LLA Rebuttal**

The Foundation's response states that these expenses were made on two separate occasions for ink cartridges and were made with no public funds. However, the Foundation's accounting records show that these checks were paid from a fund that included public funds comingled with private funds. On June 22, 2012, auditors again contacted Mr. Williams regarding the two \$305.64 payments mentioned above. He stated that he is still looking for the receipts and that he did not have them.

## **Payments to Mr. Williams and His Businesses Lacked Documentation and Public Purpose (Report page 10)**

### **Just Willing Foundation Response**

In my capacity as President of the organization, I represented the organization in the best manner in which I could relative to the lack of funding for positions such as secretary, treasurer, etc. All 1099 forms submitted by the foundation are true and correct. The foundation is only in a position to compensate me as President at a bare minimum cost. The expenses noted were made to me as President of the foundation for reimbursements of non-public programmatic services rendered to families of the community. The organization incurred expenses which were paid for by my credit card. All activities paid for were in furtherance of the charitable purpose of the organization. Documentation of programmatic activities being performed by the foundation were presented to the auditors in the form of newsletters, credit card receipts, announcements, newspaper clippings, etc. A list of checks was provided to the foundation by the auditors and detailed explanations were provided to them for their review.

Expenses incurred by Strategic Solutions were for the exact explanations on the check documentation. At no time were personal expenses purchased by neither me nor my company. At each program, the foundation wanted to leave a mark behind that they had impacted the life of a family in that community by creating a computer lab. This technology lab was created from the foundation. Therefore, the foundation through the support of Strategic Solutions worked to have a computer lab created at each location at a minimum expense to the foundation. These computers are still at each location in which the auditors had an opportunity to witness. Each year the foundation has graduated students and adults in programs outside of any governmental or public support. These programs existed because of the hard work and determination of the board and myself to see this vision through.

In my capacity as the President of the foundation, as I noted above have no staff or support team and have faced the challenges offered to me and have made every attempt to follow the guidelines and rules established.. In 2009, I took out a personal loan in the amount of \$13,000.00 to support the operations of the organization. Today, as President of the organization, I continue to make personal payments on this account and subsequent payments on the storage of equipment for the organization totaling over \$1,0000 a month. In addition, I continue to move forward the mission of the organization even though there has been no salary for the last two years.

### **LLA Rebuttal**

The Foundation's response states that these payments to Mr. Williams and his business were reimbursements for program expenses and were incurred on his personal credit card. However, Mr. Williams has not provided any receipts for these alleged purchases or an accounting of which purchases on his credit card were for Foundation business.

### **Foundation Not Tax Exempt (Report page 11)**

### **Just Willing Foundation Response**

The foundation meets all of the legal criteria for tax exempt status. To date the organization is labeled as a community based organization (CBO). The organization applied for and paid for tax-exempt status, however records reflect that subsequent information needed to complete the application was never submitted. At that time the organization was in the middle of implementation of the summer program and never was able to respond with the requested information. In order to resubmit, the organization would have to submit another application and another \$1,000.00 fee to IRS. The organization had decided to remain listed as a community based organization. The organization is not aware of any tax exempt letter coming from the organization contrary to the representation made by the auditors. I nor the Board is aware of any document stating that we are a 501c3 organization.

## **LLA Rebuttal**

In the Foundation's response, Mr. Williams states that the organization is not aware of a tax exempt letter or any document stating that the Foundation is a 501(c)(3) organization. To the contrary, we have provided Attachments 2 and 3 to this report which are copies of the alleged letter (IRS official informed us the letter is not legitimate) from the IRS that was submitted to the state and, in addition, several Foundation brochures which state they are a 501(c)(3) organization.

### **Payments Reported on IRS Form 1099-Misc (Report page 11)**

## **Just Willing Foundation Response**

For every year, 1099's submitted were prepared from bank account statement by a contracted CPA. The 1099's submitted reflected the payments to me. The 2009 IRS 1099 form submitted revealed approximately \$16,000.00 paid to the President. As President, I did not receive all of the funds budgeted to be paid by the organization because of the lack of funding of the programs.

## **LLA Rebuttal**

Our calculations were based on actual amounts and not budgeted/estimated amounts. All Foundation checks written to Mr. Williams for personal services, such as program director or payroll, were totaled for the year and compared to the amount reported on the annual IRS Form 1099 to determine that they were incorrect.

# **Attachment 1**

## **Handwritten explanation of the Voyager payment made by the Foundation**

**The following is a handwritten note by Mr. Williams to an LLA auditor that describes how the Foundation paid for the books for Strategic Solutions; however, the note does not mention that the Foundation would be repaid by Strategic Solutions through a video production for a marketing campaign. In contrast, the handwritten note describes how Strategic Solutions wrote a check to Mr. Williams and that he used the proceeds of this check to repay the Foundation. However, Foundation records do not reflect a \$6,987 deposit to support Mr. Williams' statement.**

(225) 339-3987

To: Brent  
From: Josh  
Re: Voyager Payroll

Brent,

Here is a copy of the purchase of Voyager from the JW Foundation chit# 10004 in the amount of 6,987.20 for Strategic Sol. Strategic Solution chit# 2009 referencal Voyager curriculum payable to Joshua Williams was used to make this payment back to Just Willing. This product was then sold to JSSF. Sorry for the delay in getting the copies to you. I hope this is what you needed.

Thanks  
Josh

**Attachment 2**  
**Letter identified as Illegitimate by IRS**

**Internal Revenue Services**

**Department of the Treasury  
P. O. Box 2508  
Cincinnati, OA 45201**

**Date:** April 11, 2005

Just Willing Foundation  
c/o Joshua Williams, Jr.  
1515 Poydras St Ste 1310  
New Orleans, LA 70112

**Person to Contact:**  
Steve Brown 31-07422  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500  
**Fax Number:**  
513-263-3758  
**Federal Identification Number:**  
87-0717983

Dear Sir or Madam:

This is in response to your request of April 11, 2005, regarding your organization's tax-exempt status.

In March 2004 we issued determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15<sup>th</sup> day of the first month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devised, transfers, or gift to your organization of for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.



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Just Willing Foundation  
87-0717983

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of our organization's present or proposed activities are unrelated trade or business as defines in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information or disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



Janna K. Skurca, Director, TE/GE  
Customer Account Services

**Attachment 3**  
**Example of 501(C)(3) Foundation literature**

# THE JUST WILLING FOUNDATION



The Just Willing Foundation is a New Orleans-based non-profit 501© 3 organization with one major mission: to play a vital role in the development and education of youth and adults everywhere, especially in New Orleans. The foundation is dedicated to the “appreciation of honesty, integrity and the ability to recognize that “all things are possible, if you are just willing”. We are devoted and committed to reinstating these traditional virtues as common denominators in the work place, government, sports, schools and neighborhoods.

Our goal is to make honest, decent and caring individuals to make a better world.

This year the Just Willing Foundation will continue to provide assistance to students continuing to increase their education. Scholarships will be awarded this year to incoming college freshmen.



# JUST WILLING FOUNDATION

April 18, 2005

Kel Villarubia  
Coca-Cola Bottling Company

Dear Mr. Villarubia;

The Just Willing Foundation, a 501(c)3 organization, will host it's Annual Golf For Kids Educational Classic on Thursday, July 21, 2005, 11:00 a.m., at Bayou Oaks Championship Golf Course in New Orleans, Louisiana.

ALL proceeds from this event will be utilized to continue to train our children on the importance of education and provide scholarship assistance to our high school graduating seniors with education expenses at a college of their choice. These scholarships are provided for students in our community in order to make education affordable for everyone. One of the missions of the Just Willing Foundation is to help encourage students who through scholastic, artistic and athletic achievement have shown that they desire the challenge of further academic opportunities. This year the foundation will honor the late Mary D. Teamer for her commitment to education. This year a scholarship will be presented at the golf classic in her name. We encourage everyone who knew her to come out and enjoy a game in which she truly loved.

We are requesting organizational, hole sponsorships and corporate sponsorships to help underwrite the cost of this worthwhile endeavor. Please refer to the attachment, which will describe the levels of sponsorship. In addition to those listed, we are also soliciting "gift sponsorship for door prizes and diddy bags".

The Just Willing Foundation's record of service to this community is well known, The organization has dedicated its time to supporting the advancement of institutions of higher learning. It is in the spirit of this legacy of leadership, commitment and support that we inaugurate this golf classic.

There will be exciting prizes offered, such as a chance to win a \$10,000.00 Hole in One, Closest to the Pin Awards and Longest Drive Awards.

Sponsorship checks should be made payable to "Just Willing Foundation". Checks and registration should be mailed to Just Willing Foundation, P.O. Box 531351, New Orleans, LA 70153-1351. Anything you can assist us in will be greatly appreciated. Please find enclosed a copy of our classic brochure for your perusal. If you have any questions, please do not hesitate to contact me at (504) 261-0383.

Again thank you for your time and consideration.

Sincerely,

Charles C. Teamer, Sr.  
Chairman

Joshua Williams, Jr.  
President/CEO



Joshua Williams, Jr.—Founder

#### MISSION

We are committed to provide technology education to all people with equal opportunity for learning and personal growth. Creativity and Innovation is encouraged for improving the effectiveness of the Just Willing Foundation.

#### GOAL

*"Our goal is to be able to provide technology to all people regardless of their educational level, economic status, ethnic background or age."*

#### HISTORICAL OVERVIEW

The Just Willing Foundation, a 501(c)(3) organization was founded to assist children and adults in especially low-income areas with new and innovative forms of technology literacy. It is the desire of the Just Willing Foundation to provide this form of Information Technology to all citizens in the New Orleans area particularly. This program was organized and created by Joshua Williams, Jr., who serves as the organizations' Founder and Dr. Charles C. Teamer, Sr. who serves as the founding Chairman of the Board.

One of Just Willing Foundation's aim is to provide low-income young people, particularly 5 to 23 year-olds, and their families in New Orleans with access to computers, training, telecommunications and the Internet. One of the primary goals of the foundation is to provide job training and links to jobs, so each participant will have a strategy for increasing employment opportunities for themselves.

In today's world, the ability to access and use technology is essential to educational opportunity and economic success. Ensuring that residents of low-income communities have access to the training and technology to fully participate in this new world of work, may determine the strength of our economy, the capacity of our workforce, and the health of our communities.

Unfortunately, in many low-income communities young people have little access to computers and other new technologies, let alone the training to use it. Without access and training many of these young people find themselves shut off from opportunities to develop the knowledge and job skills they so desperately need to succeed. The Just Willing Foundation was formed to provide a training mechanism to eliminate those obstacles, to better enhance the lives of the people it touches.

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## 2011 JUST WILLING UNSUNG HEROES

This year the Just Willing Foundation will present the JW Presidential Citation Awards. These awards are presented to individuals who have proven through their life the aims and ideas of this organization. They have been instrumental in the direction and the operation of this foundation.

- So we salute a man who has trained, encouraged and continues to enforce that through our untiring enthusiasm for learning,, we can help change the face of tomorrow and that all things are possible, if you are Just Willing.



## 2011 Unsung Heroes

Mr. Ray Alveris, Jr.  
Mr. Marion Bracy  
Dr. Marion Carroll  
Mr. Clarence Eugene  
Mr. Ray Humphrey  
Mr. Ed Marshall  
Mr. Bobby Pierce  
Mr. Vance Vaucresson

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## History of the Just Willing Foundation



The Just Willing Foundation a 501c3 organization was founded on October 17, 2003, to assist children and adults in especially low-income areas with new and innovative forms of technology literacy. It is the desire of the Just Willing Foundation to provide this form of Information Technology to all citizens in the New Orleans area particularly. This program was organized and created by Joshua Williams, Jr., who serves as the organizations' President and CEO.

One of Just Willing Foundation's aim is to provide low-income young people, particularly 5 to 23 year-olds, and their families with access to computers, training, telecommunications and the Internet. One of the primary goals of the foundation is to provide job training and links to jobs, so each participant will have a strategy for increasing employment opportunities for themselves.

In today's world, the ability to access and use technology is essential to educational opportunity and economic success. Ensuring that residents of low-income communities have access to the training and technology to fully participate in this new world of work, may determine the strength of our economy, the capacity of our workforce, and the health of our communities.

Unfortunately, in many low-income communities young people have little access to computers and other new technologies, let alone the training to use it. Without access and training many of these young people find themselves shut off from opportunities to develop the knowledge and job skills they so desperately need to succeed. The foundation has added successful components such as teen pregnancy prevention, anti-crime prevention sessions, after-school initiatives, and most recently a financial development portion to start students to really concentrate on savings and financial development. The foundation will continue to support our citizens in improving their life skills.

## Program

*Berdell Blackwell - Project Coordinator*

*Robin Williams - Project Coordinator*

Welcome	Daranisha Irgram
Harambee	Everyone
My Girl Rosa	Level 1 Scholars
Choir Selection	Select Level 2 Scholars
Step Show	Levels 3 and 4 Scholars
Poetry	Morgan Brown
Comedy Show	Levels 2,3, & 4 Scholars
Scene	<i>"A Raisin in the Sun"</i> Level 4 Scholars
Multicultural Dance	Level 2 & 3 Scholars
Acknowledgements & Remarks	Mary Joseph <i>Children Defense Fund - LA</i> Joshua Williams, Jr. <i>President/CEO</i>
Benediction	