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LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.

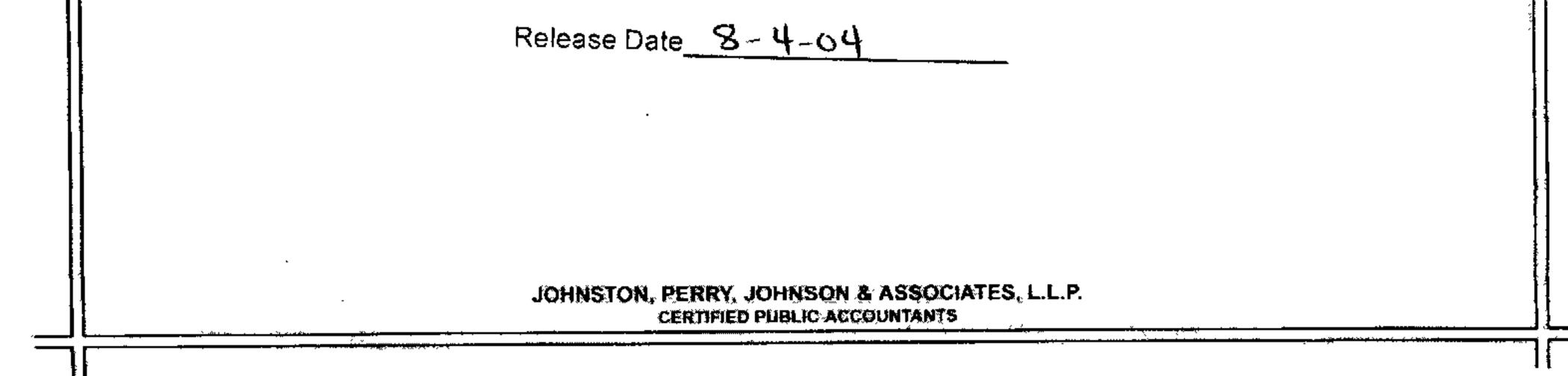
WEST MONROE, LOUISIANA

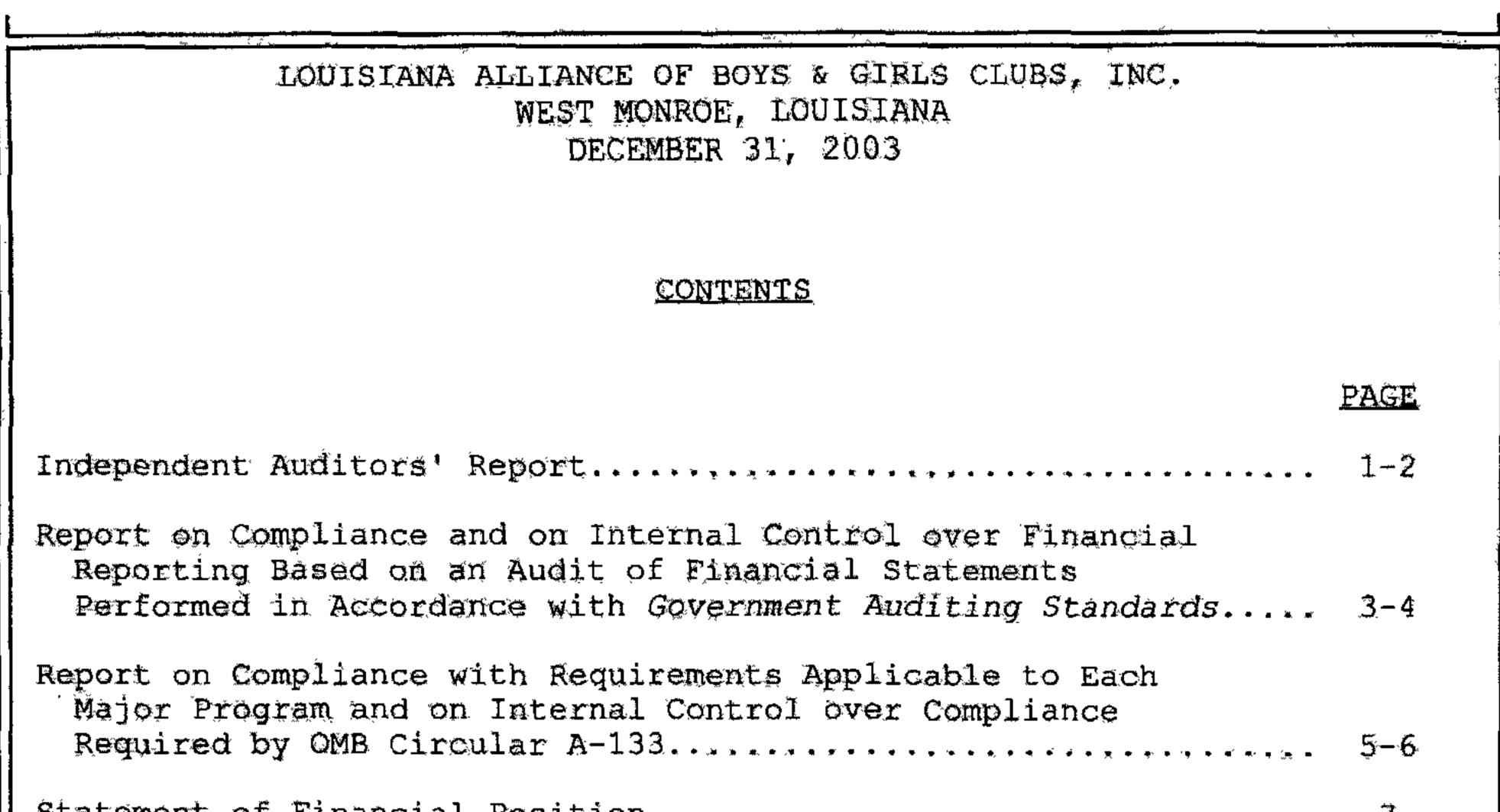
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2003

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.





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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

JULIAN R. JOHNSTON, CPA ROWLAND H. PERRY, CPA, APC CHARLES L. JOHNSON, JR., CPA VIOLET M. ROUSSEL, CPA

PAM BATTAGLIA, CPA JAY CUTHBERT, CPA



"The CPA Never Understimate The Value" *Certified Public Accountants* 3007 Armand Street Monroe, Louisiana 71201 Telephone (318) 322-5156 or (318) 323-1411 Facsimile (318) 323-6331

April 26, 2004

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors Louisiana Alliance of Boys & Girls Clubs, Inc. West Monroe, Louisiana

We have audited the accompanying statement of financial position of Louisiana Alliance of Boys & Girls Clubs, Inc. (a nonprofit organization) as of December 31, 2003, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Alliance of Boys & Girls Clubs, Inc. as of December 31, 2003, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

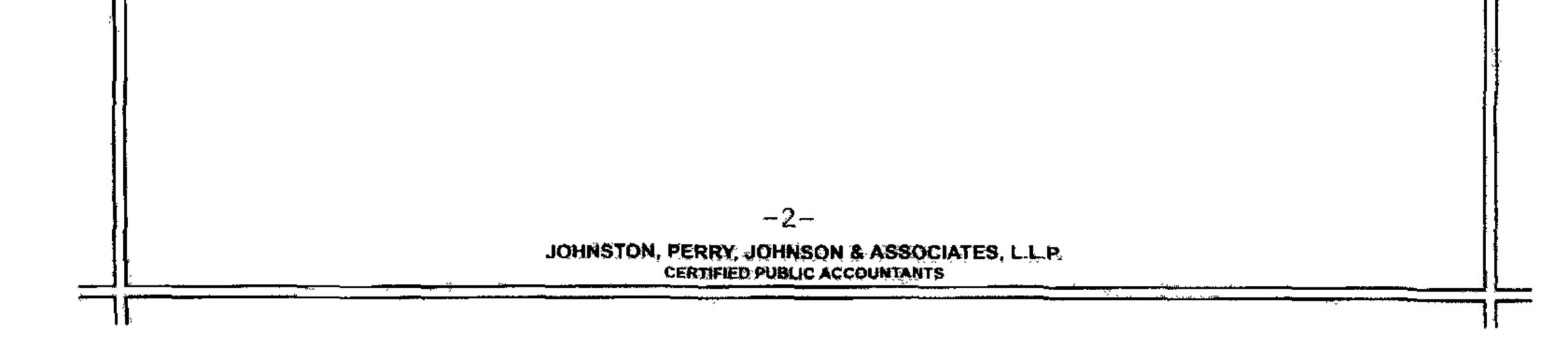
In accordance with Government Auditing Standards, we have also issued our report dated April 26, 2004, on our consideration of Louisiana Alliance of Boys & Girls Clubs, Inc.'s internal control over financial reporting MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and SOCIETY OF LOUSANA CERTIFIED PUBLIC ACCOUNTANTS and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Louisiana Alliance of Boys & Girls Clubs, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Johnson, Perry, Johnson & associates, LLP.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

CERTIFIED	LORPIC	ACCOUNTANTS
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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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April 26, 2004

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors Louisiana Alliance of Boys & Girls Clubs, Inc.

West Monroe, Louisiana

We have audited the financial statements of Louisiana Alliance of Boys & Girls Clubs, Inc. (a nonprofit organization) as of and for the year ended December 31, 2003, and have issued our report thereon dated April 26, 2004. We conducted our audit in accordance with accounting standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

<u>Compliance</u>

As part of obtaining reasonable assurance about whether Louisiana Alliance of Boys & Girls Clubs, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

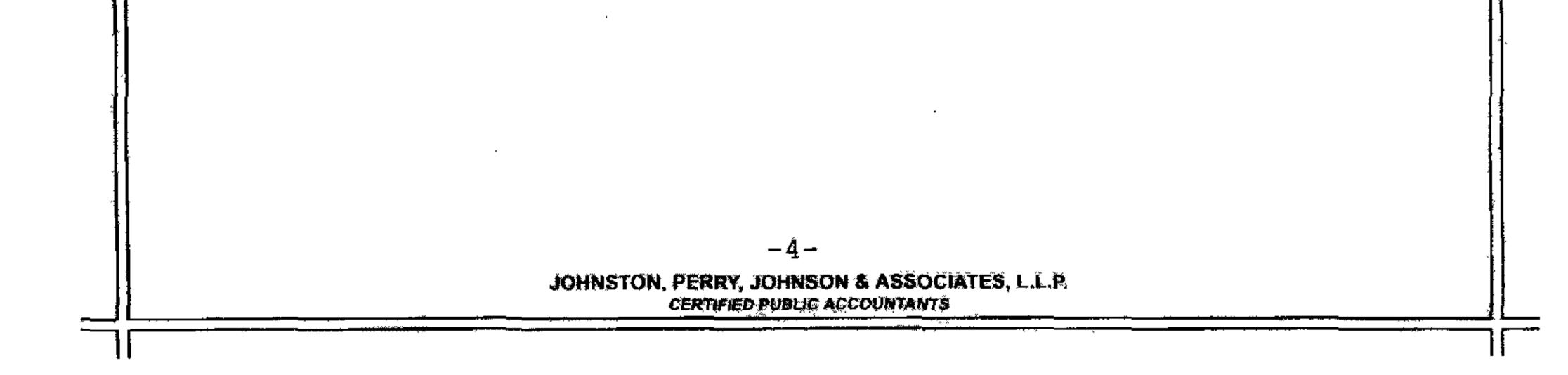
In planning and performing our audit, we considered Louisiana Alliance of Boys & Girls Clubs, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable -3conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Louisiana Alliance of Boys & Girls Clubs, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and guestioned costs as item 03-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnston, Perry Johnson & associated, LLP.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS



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April 26, 2004

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors Louisiana Alliance of Boys & Girls Clubs, Inc.

West Monroe, Louisiana

We have audited the compliance of Louisiana Alliance of Boys & Girls Clubs, Inc. (a nonprofit organization) with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended December 31, 2003. Louisiana Alliance of Boys & Girls Clubs, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Louisiana Alliance of Boys & Girls Clubs, Inc.'s management. Our responsibility is to express and opinion on Louisiana Alliance of Boys & Girls Clubs, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about [Louisiana Alliance of Boys & Girls Clubs, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Louisiana Alliance of Boys & Girls Clubs, Inc.'s compliance with those requirements. ~5-MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

<u>Internal Control over Compliance</u>

The management of Louisiana Alliance of Boys & Girls Clubs, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Louisiana Alliance of Boys & Girls Clubs, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance with OMB Circular A-133.

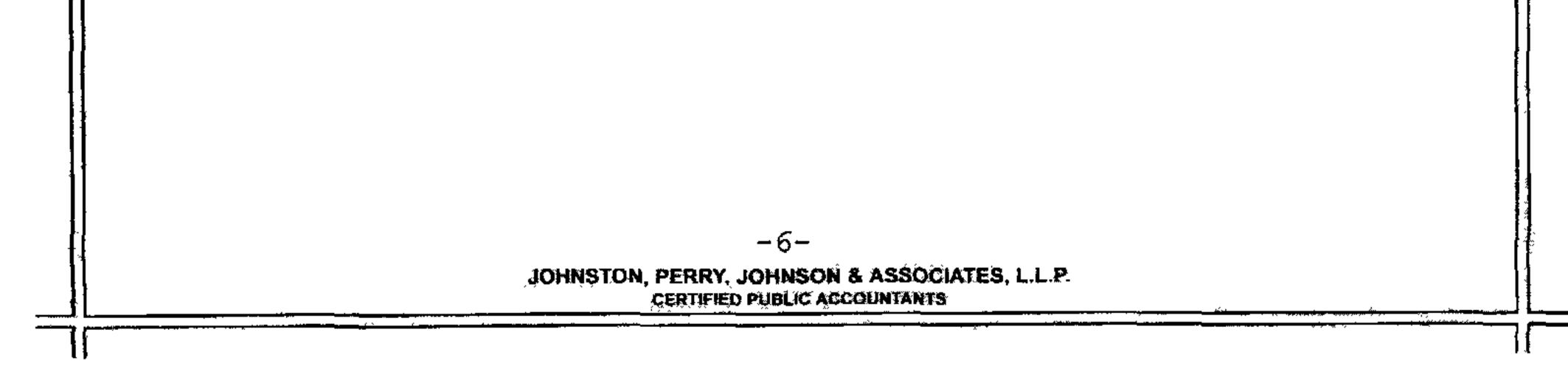
We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Louisiana Alliance of Boys & Girls Clubs, Inc.'s ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and guestioned costs as item 03-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnston, Henry, Johnson & Remiter, J. e.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS



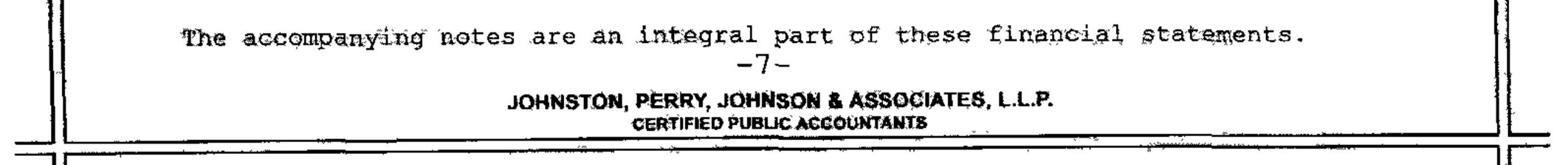
		J.	Ĺ
	LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2003		
	ASSETS		
Î			
· · · · ·	<u>CURRENT ASSETS</u> Cash and Cash Equivalents Accounts Receivable (Net of Allowance for	42,268	
	Bad Debts of <u>None</u>)	<u>40.075</u>	ν - - -
	TOTAL CURRENT ASSETS	82,343	
	TOTAL ASSETS	<u>82.343</u>	
	LIABILITIES AND NET ASSETS		
	CURRENT LIABILITIES		
	Due to Clubs	<u>73,641</u>	
ĺ	TOTAL CURRENT LIABILITIES	<u>73,641</u>	
1	NET ASSETS	i i i i i i i i i i i i i i i i i i i	
	General Fund - Unrestricted	<u> 8,702 </u>	
	TOTAL NET ASSETS	8,702	
	TOTAL LIABILITIES AND NET ASSETS	82,343	

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LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2003	۵
UNRESTRICTED NET ASSETS	
<u>SUPPORT AND REVENUE</u> Member Fees & Dues Grants - TANF Interest Income	5,500 460,020 <u>18</u>
TOTAL UNRESTRICTED SUPPORT AND REVENUE	<u>465,538</u>
<u>EXPENSES</u> Program Services Management and General	348,932 <u>117,432</u>
TOTAL EXPENSES	466,364
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	(826)

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TUCKEUSE FRECHEWSEN TH ANGROTHICIED NET USSETS	?	<u> 020</u>]
<u>TOTAL INCREASE (DECREASE) IN NET ASSETS</u>	Ĭ	826)
<u>NET ASSETS - BEGINNING OF YEAR</u>	9	<u>, 528</u>
<u>NET ASSETS - END OF YEAR</u>	8	,702

The accompanying notes are an integral part of these financial statements. -8-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

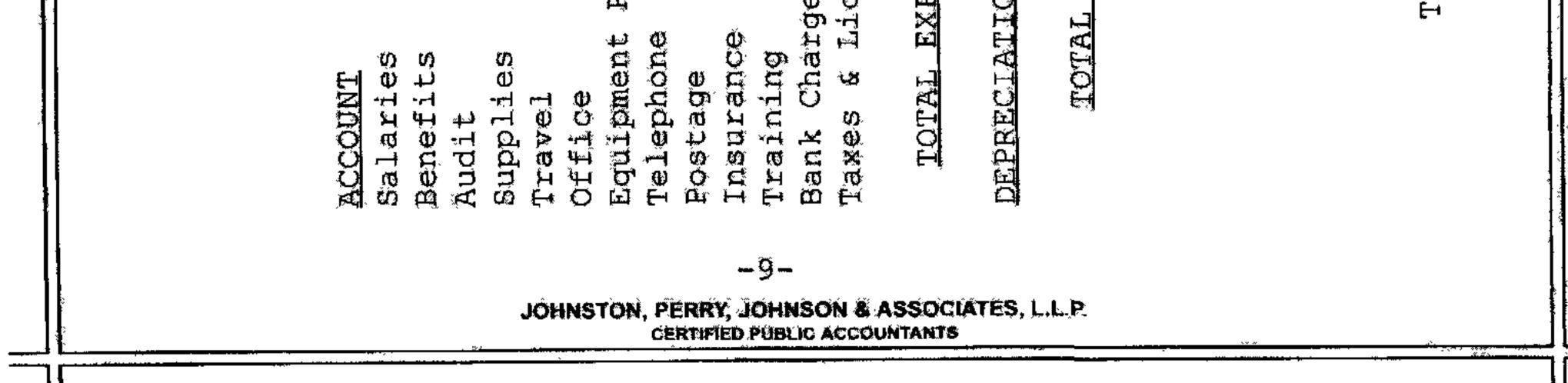
	<u>با</u> ال	51.120 51.120 51.120	> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	14,775	5,473	2,085	3,240	9 7 7	204	1,904	5,252	L'A	ß	466,364	-0-	466.364	
INC	GENERAL AND ADMINISTRATIVE	00° 0/0 000 11			3,195		3,240		154		I, 680	1	ری ا	117,432		117,432	
YS & GIRLS CLUBS, TTIONAL EXPENSES DECEMBER 31, 2003	PROGRAM	293,468 222 211		14,623	2,278	1,118	1	4	50	1	3,572	12	*	348,932		348.932	
LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2003	<u>EUND-RAISING</u>				Į		& Repairs	E		1		•		BEFORE DEPRECIATION		SES	
							Rental					ģės	icenses	XPENSES	NOT	L EXPENSES	

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LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, IN STATEMENT OF CASH FLOWS	NC.
FOR THE YEAR ENDED DECEMBER 31, 2003	
人的反力力的资料合同力产的行为行为 网络	
<u>OPERATING ACTIVITIES</u> Change in Net Assets	(826)
Adjustments to Reconcile Change in Net Assets	
to Net Cash Provided (Used) by Operating	
Activities:	
Depreciation	
(Increase) Decreasé in Accounts Receivable	28,039
Increase (Decrease) in Accounts Payable and	ን ስለፍ
Accrued Liabilities	2,045
Net Cash Provided (Used) by Operating	
Activities	29,258
-	
<u>INVESTING ACTIVITIES</u>	~
None	-0-

<u>FINANCING ACTIVITIES</u> None	<u> </u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	29,258
<u>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</u>	<u>13,010</u>
<u>CASH AND CASH EOUIVALENTS - END OF YEAR</u>	<u>42,268</u>
SUPPLEMENTAL DATA:	

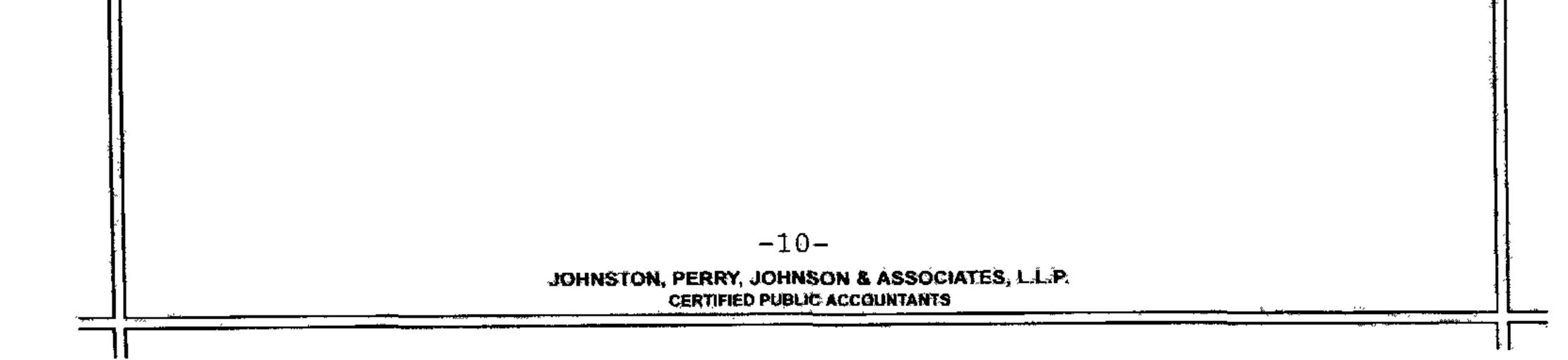
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<u>SUPPLEMENTAL DATA</u>: Interest Paid Income Taxes

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LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2003

(1) <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

(A) Operations and Reporting Entity

Louisiana Alliance of Boys & Girls Clubs, Inc. is a non-profit corporation organized to promote the Louisiana based Boys and Girls Clubs by supportive activities related to the state legislature. The Organization is supported by dues from Boys and Girls Clubs located in Louisiana and by state grants.

(B) Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily

restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

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

(C) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

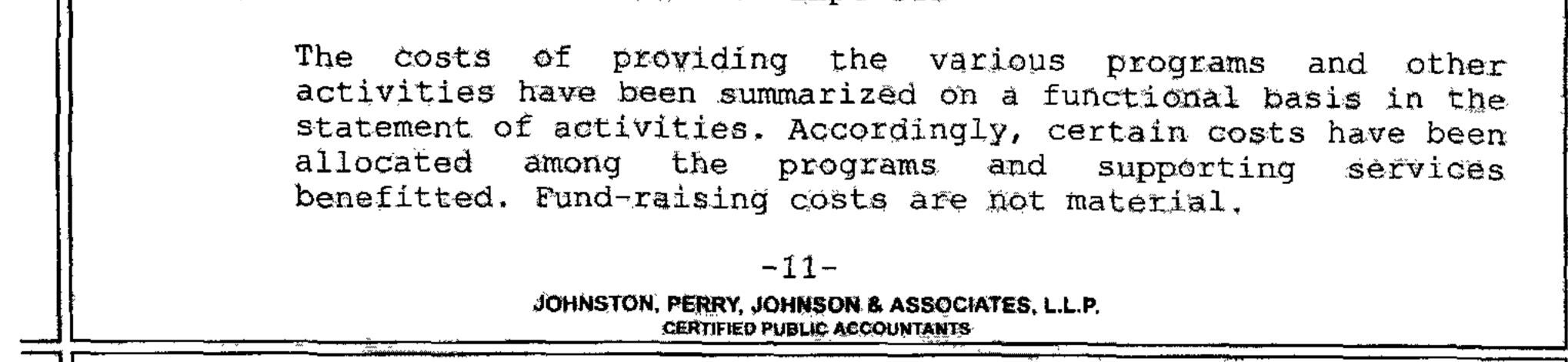
(D) Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

(E) Bad Debts

The reserve method of accounting for bad debts is used. Management believes no allowance for bad debts is needed.

(F) Functional Allocation of Expenses



LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2003

(1) <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

(G) Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(H) Release of Restriction

Louisiana Alliance of Boys & Girls Clubs, Inc. has adopted the policy that when donor-restricted assets are received, and the restrictions are met in the same period, the resources are classified as unrestricted. In addition, gains and losses on investments are also classified as unrestricted unless state law requires such gains and losses to be restricted. During the year 2003, all restrictions on donated resources have been met and the resources are classified as unrestricted.

(I) Advertising Expenses

The Corporation expenses advertising costs as they are incurred. Advertising expenses for the years ended December 31, 2003 were not material.

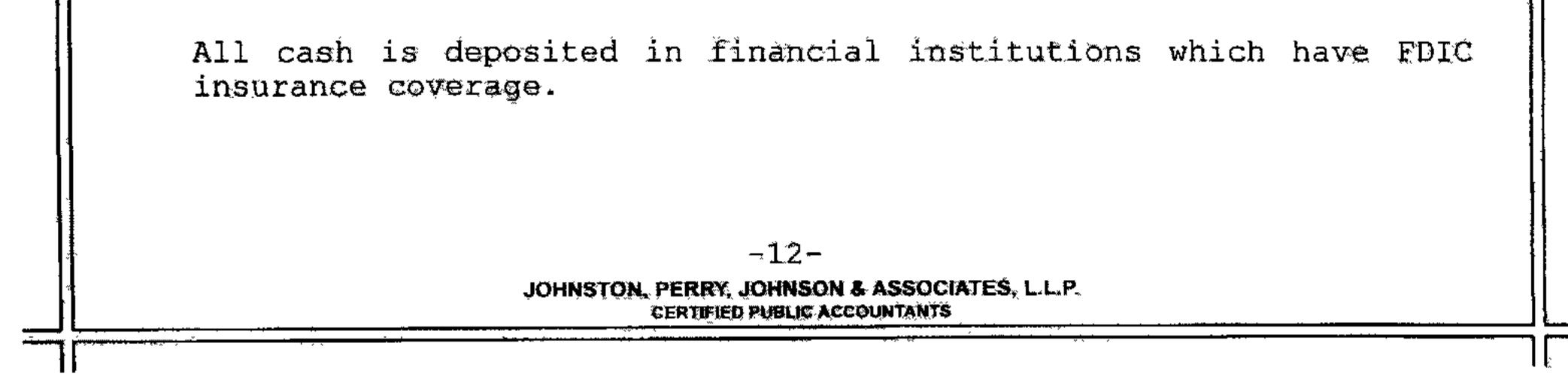
(2) <u>FEDERAL GRANTS</u>

The TANF (Temporary Assistance to Needy Families) Program is administered by the State of Louisiana to provide a Teen Pregnancy Prevention Program for at-risk youth. The loss of this grant would have a material negative effect on the Organization.

(3) <u>INCOME TAXES</u>

Louisiana Alliance of Boys & Girls Clubs, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements.

(4) <u>CASH ACCOUNTS</u>



LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2003

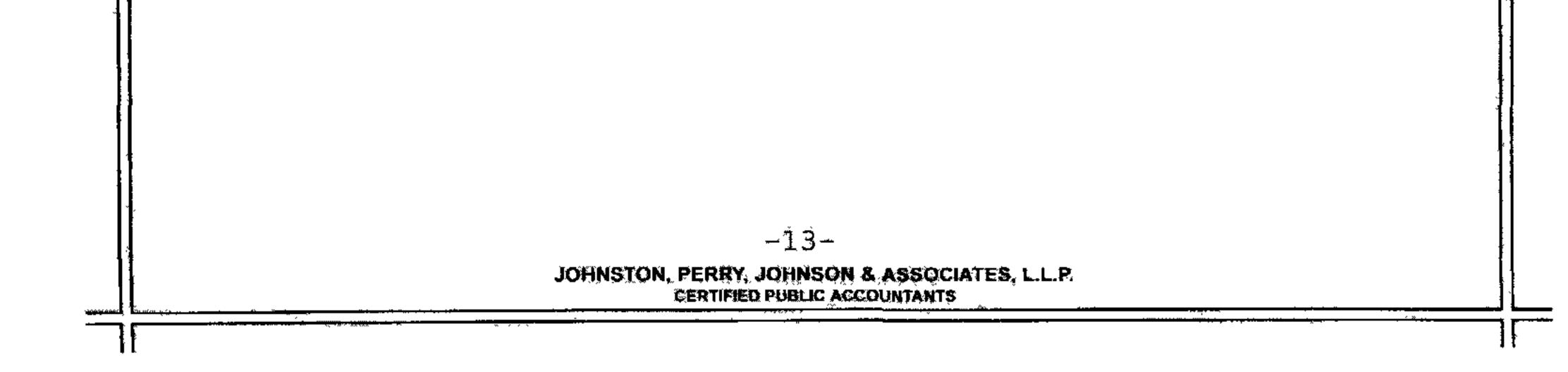
(5) <u>COMMITMENTS AND CONTINGENCIES</u>

No material commitments and contingencies were outstanding.

(6) <u>DONATED SERVICES</u>

The Organization received donated services at various times during the year, mostly from officers and board members. No value for these services has been recorded in these financial statements.

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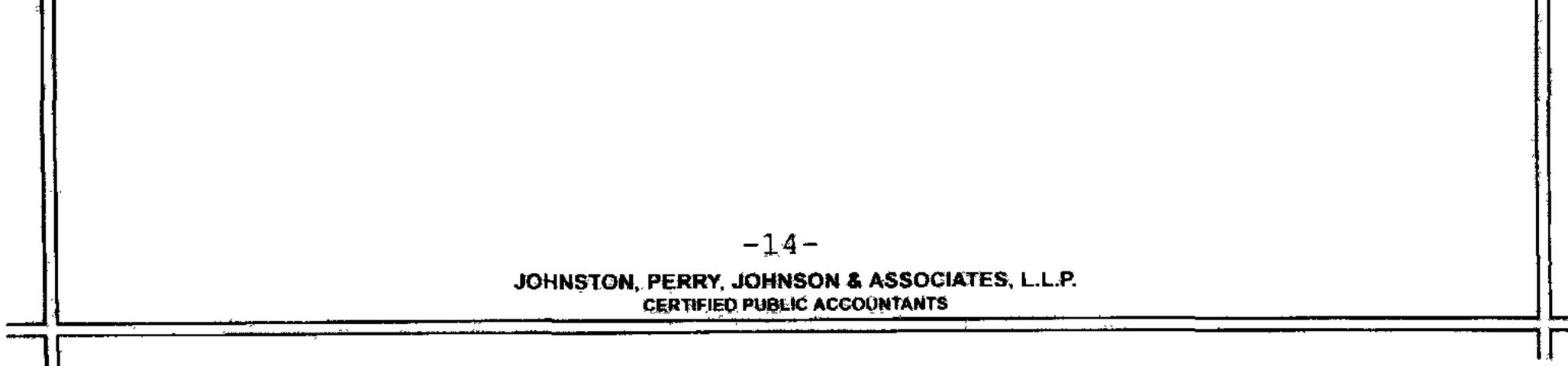
ADDITIONAL INFORMATION

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2003

FEDERAL ASSISTANCE
PROGRAMSFEDERAL CFDA
NUMBERDISBURSEMENTS/
EXPENDITURESTemporary Assistance for
Needy Families
(Pass Through Funds)93.558460,020





LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2003

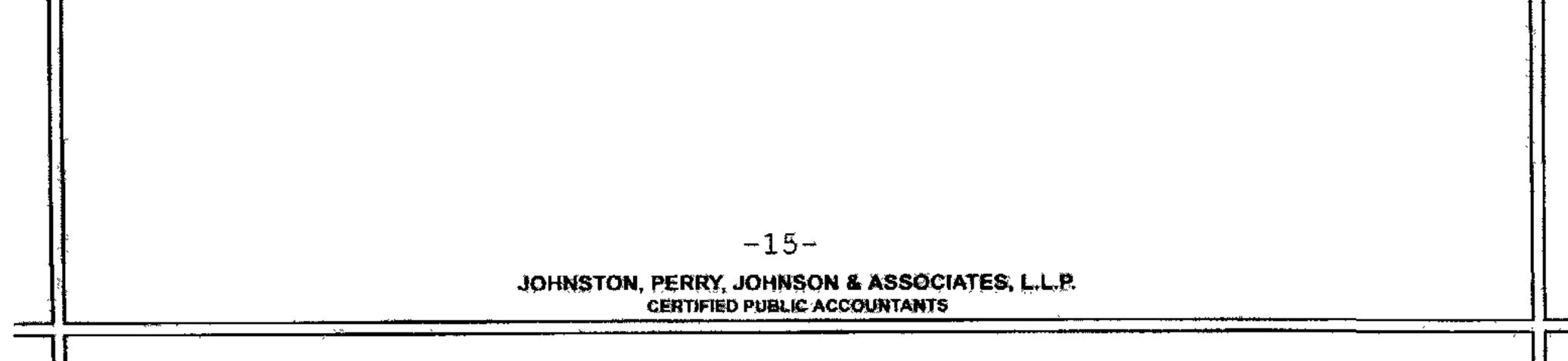
NOTE 1 <u>BASIS OF PRESENTATION</u>

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Louisiana Alliance of Boys & Girls Clubs, Inc. and is presented on the accrual basis of accounting. All federal assistance received directly or passed-through other government or non-profit agencies is included on the schedule.

NOTE 2 <u>SUBRECIPIENTS</u>

Louisiana Alliance of Boys & Girls Clubs, Inc. did not provide federal awards to subrecipients.





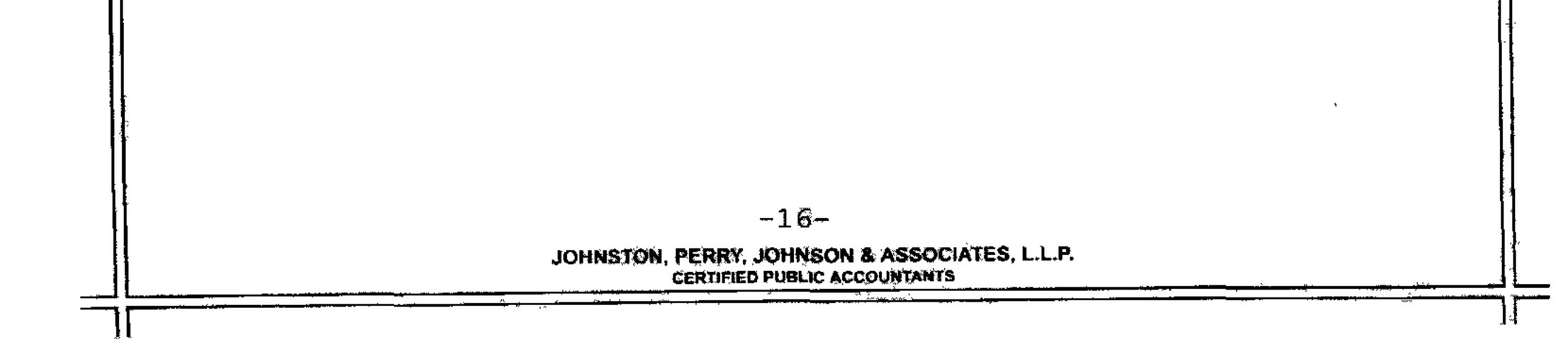
		<u></u>	Ĺ
LOUISIANA ALLIANCE OF BOYS & GIRLS SCHEDULE OF FINDINGS AND QUESTIC FOR THE YEAR ENDED DECEMBER 3	ONED COSTS		
<u>SECTION I - SUMMARY OF AUDITORS</u>	RESULTS		
<u>Financial Statements</u> Type of auditors' report issued: Unqualified			
Internal control over financial reporting:			L.
* Material weakness(es) identified?	yes	<u>X</u> no	
* Reportable condition(s) identified that are not considered to be material weaknesses?	<u>X</u> yes	no	
Noncompliance material to financial statements noted?	yes	<u>X</u> no	

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E	<u>ederal Awards</u>		
III	nternal control over major programs:		
*	Material weakness(es) identified?	yes	<u>X</u> no
*	Reportable condition(s) identified that are not considered to be material weaknesses?	<u>X</u> yes	<u> </u>
	ype of auditors' report issued on compliance fo Unqualified	or major p	rograms:
	My audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	<u>X</u> yes	no
I	Identification of major programs: Temporary Assistance for Needy Families (TANF)		93.558
	Sollar threshold used to distinguish between type A and type B programs:	\$300,000	
<i>I</i>	Auditee qualified as low-risk auditee?	yes	<u>X</u> no



LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2003

SECTION II - FINANCIAL STATEMENT FINDINGS

Internal Control

03-1

- Criteria: The federal program requires supervisor approval of all time recorded before requests for reimbursement are submitted.
- Conditions: At December 31, 2003, it was noted that time records were not approved by appropriate personnel.

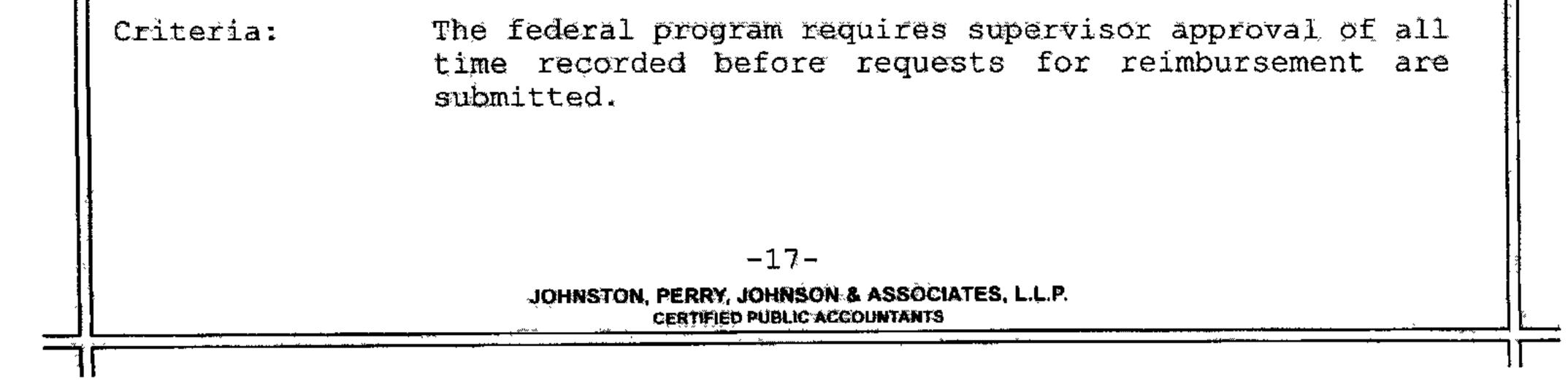
Questioned Cost: None

Internal control policies. Context: This finding has no effect on the financial statements. Effect: The Organization did not require all timesheets to Cause: include a supervisors approval for reimbursement of salaries. Recommendation: We recommend that supervisors approve all time records used for reimbursement purposes. Response: The Board of Directors agrees with this finding and will require all timesheets to be approved by a supervisor before reimbursements are made. <u>Compliance</u>

There were no findings nor questioned costs for compliance for the year ended December 31, 2003.

<u>SECTION III - FEDERAL AWARD FINDINGS AND OUESTIONED COSTS</u>

Internal Control



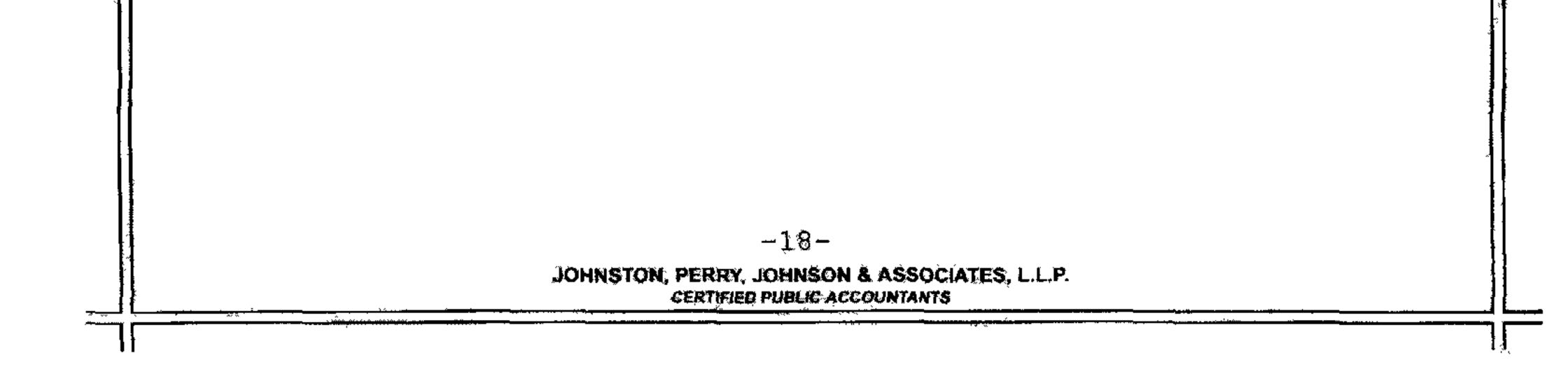
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		SIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. E OF FINDINGS AND QUESTIONED COSTS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2003
	<u>SECTIÓN III - F</u> I	EDERAL AWARD FINDINGS AND OUESTIONED COSTS (Continued)
	Conditions:	At December 31, 2003, it was noted that time records were not approved by appropriate personnel.
in Yeiner	Questioned Cost:	None
	Context:	Internal control policies.
	Effect:	This finding has no effect on the financial statements.
	Çauşe:	The Organization did not require all timesheets to include a supervisors approval for reimbursement of salaries.

Recommendation: We recommend that supervisors approve all time records used for reimbursement purposes.

The Board of Directors agrees with this finding and will Response: require all timesheets to be approved by a supervisor before reimbursements are made.

<u>Compliance</u>

There were no findings nor questioned costs for compliance for the year ended December 31, 2003.



LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC. CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2003

<u>Internal Control</u>

Not applicable

Compliance

Finding: The audit was not submitted to the Legislative Auditor by the end of the sixth month after the fiscal year end.

Status: The audit for the current year is submitted timely.



