

**12TH WARD SAVE OUR COMMUNITY ORGANIZATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

**FINDING # 1:**

The Organization was unable to locate canceled checks for 90 of the 25 selected sample items. Although, the canceled checks were not located, invoices or other sources of supporting documentation were available for review.

**RECOMMENDATION:**

12th Ward Save Our Community Organization should implement procedures to maintain all canceled checks on file in an organized manner.

**FINDING # 2:**

12th Ward Save Our Community Organization did not maintain an adequate sub-ledger for property and equipment. The Organization also did not perform a physical inventory within the 1996 fiscal year. This results in an inadequate control over fixed assets.

**RECOMMENDATION:**

The Organization should implement policies and procedures to maintain detailed records of all property and equipment purchases, donations and disposals.

**FINDING # 3:**

The grant was not effectively closed for the 1996 fiscal year. The grant close-out process is incomplete resulting in an excess of revenue over expenditures of \$93,957. The disposition of a surplus was not specifically designated by the grantor in the grant agreement. We also noted that cumulative cash on hand is in excess of \$60,000.

**RECOMMENDATION:**

We recommend that disposition of the surplus be specifically designated by the agency and approved by the grantor.

We considered these instances of noncompliance in forming our opinion on whether 12th Ward Save Our Community Organization's 1996 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 21, 1996, on those financial statements.

This report is intended for the information of the Board of Directors, management, and the Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.



Arthur C. Speight & Company

New Orleans, Louisiana

December 23, 1996



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
12th Ward Save Our Community Organization

We have audited the financial statements of 12th Ward Save Our Community Organization (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated December 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Organization is the responsibility of 12th Ward Save Our Community Organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of 12th Ward Save Our Community Organization's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that we considered to be reported herein under Government Auditing Standards for which the ultimate resolution cannot precisely be determined. Accordingly, no provision for any liability that may result has been recognized in 12th Ward Save Our Community Organization's 1996 financial statements.

We believe that the following are instances of noncompliance as described in the preceding paragraph:

- The Organization's inability to locate certain canceled checks for the first six months of the fiscal year.
- The Organization did not maintain an adequate subsidiary ledger for property and equipment.
- The Organization expended less than the amount of funding received for the fiscal year.
- The Organization's inability to have the audit of their 1996 financial statements completed or issued within six months of the close of the entity's fiscal year. The audit was engaged on a study basis, however, certain matters required additional time to be resolved.

This report is intended for the information of the Board of Directors, management, and the Office of the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Arthur C. Speight & Company

New Orleans, Louisiana  
December 21, 1988



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL AWARD PROGRAMS**

To the Board of Directors of  
12th Ward Save Our Community Organization

We have audited the financial statements of 12th Ward Save Our Community Organization (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated December 21, 1996.

We have also audited the compliance of 12th Ward Save Our Community Organization with the requirements governing types of services allowed or unallowed, dignity, matching, level of effort, or earmarking, reporting, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to each of its major federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996. The management of 12th Ward Save Our Community Organization is responsible for the Organization's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed no material instances of noncompliance with the requirements referred to above.

In our opinion, 12th Ward Save Our Community Organization complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal award programs for the year ended June 30, 1996.

This report is intended for the information of the Board of Directors, management, and the Office of the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Luther C. Spight & Company

New Orleans, Louisiana

December 21, 1996



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL  
REQUIREMENTS APPLICABLE TO FEDERAL AWARD PROGRAMS**

To the Board of Directors of  
12th Ward Save Our Community Organization

We have audited the financial statements of 12th Ward Save Our Community Organization (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated December 21, 1996.

We have applied procedures to test the compliance of 12th Ward Save Our Community Organization with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996:

- Political Activity
- Cash Management
- Federal Financial Reports
- Davis-Bacon Act
- Drug-Free Workplace
- Civil Rights Act
- Allowable Costs/Cost Principles

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions" (our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on 12th Ward Save Our Community Organization's compliance with the requirements listed in the preceding paragraph). Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that 12th Ward Save Our Community Organization had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

We believe that the following are reportable conditions as described in the preceding paragraph:

- The Organization's inability to locate certain canceled checks for the last six months of the fiscal year.
- The Organization did not maintain adequate subsidiary ledgers for fixed assets for the fiscal year.
- The Organization expended less than the amount of funding that was received for the fiscal year.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the Organization's inability to locate certain canceled checks for the last six months of the fiscal year is a material weakness as described above.

This report is intended for the information of the Board of Directors, management, and the Office of the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Luther C. Speight & Company

New Orleans, Louisiana

December 21, 1996





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
12th Ward Save Our Community Organization

We have audited the financial statements of 12th Ward Save Our Community Organization (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated December 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of 12th Ward Save Our Community Organization is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of 12th Ward Save Our Community Organization for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Organization's ability to administer federal award programs in accordance with applicable laws and regulations.

We believe that the Organization's inability to locate certain canceled checks for the first six months of the fiscal year is a reportable condition as described above.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal award program 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 structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the Organization's inability to locate certain canceled checks for the first six months of the fiscal year is a material weakness as described above.

This report is intended for the information of the Board of Directors, management, and Office of the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Luther C. Spaight & Company

New Orleans, Louisiana  
December 21, 1996

inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories:

#### Accounting Controls:

- Grant Receipts and Cash Receipts
- Purchases and Cash Disbursements
- General Ledger and Financial Reporting
- Grant Accounting

#### Controls used in administering compliance with Laws and Regulations:

##### General Requirements:

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Cost/Cost Principles
- Drug-Free Workplace
- Administrative Requirements

##### Specific Requirements:

- Types of Services
- Advances and Reimbursements
- Accounts claimed or used for matching as determined by the DMM Circular A-21 and other applicable cost principles or regulations that are Applicable to each of its major programs.
- Reporting

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, 12th Ward Serve Our Community Organization expended 100 percent of its total federal awards under major federal award programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Organization's major federal award programs, which are identified in the accompanying Schedule of Federal Awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS**

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To the Board of Directors of  
12th Ward Save Our Community Organization

We have audited the financial statements of 12th Ward Save Our Community Organization (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated December 21, 1996. We have also audited the compliance of 12th Ward Save Our Community Organization with requirements applicable to major federal award programs and have issued our report thereon dated December 21, 1996.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Standards of Inspections of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements and about whether 12th Ward Save Our Community Organization complied with laws and regulations, noncompliance with which would be material to a major federal award program.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of 12th Ward Save Our Community Organization in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of 12th Ward Save Our Community Organization and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated December 21, 1996.

The management of 12th Ward Save Our Community Organization is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of

12TH WARD SAVE OUR COMMUNITY ORGANIZATION, INC.

NOTES TO THE SCHEDULE OF FEDERAL AWARDS  
FOR THE GRANT PERIOD JULY 1, 1995 TO JUNE 30, 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

*Basis of Accounting* - The financial statements of the Organization are prepared on the accrual basis of accounting. Accordingly, revenue is recorded when earned and expenses are recorded when incurred.

EDITH WARD SAVE OUR COMMUNITY ORGANIZATION, INC

SCHEDULE OF FEDERAL AWARDS  
 FOR THE GRANT PERIOD ENDED JUNE 30, 1996

Federal Grant/ Pass Through Grantor	Program Name	Expenses
Office of Urban Affairs & Development	Milk Area Senior Citizens Center	\$ 39,803
Office of Urban Affairs & Development	Milk Reading & Math Program	280,131
Office of Urban Affairs & Development	Milk Homeowners Service	303,550
Office of Urban Affairs & Development	Milk Training & Community	<u>59,207</u>
Total		\$ <u>682,721</u>

See Notes to the Financial Statements.



## LUTHER C. SPEIGHT & COMPANY

A Corporation of Certified Public Accountants  
and Management Consultants

### INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS

To the Board of Directors of  
12th Ward Save Our Community Organization

We have audited the financial statements of 12th Ward Save Our Community Organization (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated December 21, 1996. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 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 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.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of 12th Ward Save Our Community Organization taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Luther C. Speight & Company

New Orleans, Louisiana  
December 21, 1996

## SINGLE AUDIT BENEFITS

By the end of 2007, 100% of the states had adopted

single audit requirements for all state agencies.

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**12TH WARD SAVE OUR COMMUNITY ORGANIZATION, INC.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED, JUNE 30, 1986**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES**

*General* - The 12th Ward Save Our Community Organization, Inc. (hereafter referred to as the Organization) is a non-profit entity comprised of four community-based programs, as follows:

Save Our Community Organization  
Training & Community Organization  
HomeMaker's Program  
Senior's Center

The Organization was funded by grants received from the State of Louisiana's Governor's Office of Urban Affairs.

*Basis of Accounting* - The financial statements of the Organization are prepared on the accrual basis of accounting. Accordingly, revenue is recorded when earned and expenses are recorded when incurred.

*Property and Equipment* - No depreciation has been recorded for the assets of 12th Ward Save Our Children Organization.

*Revenue Taxes* - The Organization has been determined to be tax exempt under Section 501 (c) of the Internal Revenue Code.

*Cash* - Cash is comprised of cash on hand and in banks.

*Grant Receivable* - Grant receivables do not contain any material uncollectible amounts; therefore, no allowance for doubtful accounts is considered necessary.

**2. FUND BALANCE**

Beginning Fund balances per the general ledger did not agree to the prior year's audit report. The organization was unable to reconcile the difference. As a result, the fund balance adjustment of \$10,687 is unexplained.

12TH BAYD GAVE OUR COMMUNITY ORGANIZATION, INC.

STATEMENT OF CHANGES IN FUND BALANCE  
AS OF JUNE 30, 1996

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FUND BALANCE - JUNE 30, 1995	\$ 123,360
ADJUSTMENT (Page 2)	<u>16,607</u>
BEGINNING BALANCE RESTATEE	106,753
NET REVENUE OVER EXPENDITURES	<u>18,087</u>
FUND BALANCE - JUNE 30, 1996	\$ <u>124,840</u>

12TH WARD SAVE OUR COMMUNITY ORGANIZATION, INC.

STATEMENT OF REVENUE AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995

REVENUE:

Grants	\$	502,704
Other Income		<u>1,014</u>
<b>Total Revenue</b>		<b>503,718</b>

EXPENDITURES:

Salaries	269,260
Payroll Taxes	20,310
Repair & Maintenance	1,758
Rent	20,800
Office Supplies	12,658
Contracted Services	81,468
Telephone	40,568
Educational Materials	18,483
Insurance	6,828
Utilities	8,889
Utilities	6,311
Professional Fees	25,712
Out-of-State Travel	1,721
Car Rental	8,975
Classroom/Office Equipment	3,894
Other Expenses	<u>7,282</u>
<b>Total Expenditures</b>	<b>548,721</b>
<b>NET REVENUE/DEFICIT (EXCESS/SHORTAGE)</b>	<b>\$ <u>15,997</u></b>

12TH WARD SAFE CARE COMMUNITY ORGANIZATION, INC.

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE  
AS OF JUNE 30, 1995

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ASSETS

Current Assets:

Cash	\$	60,093
Security Deposit		3,000
Prepaid Expenses		2,647
FICA Development		<u>1,212</u>

Total Current Assets 67,952

Property and Equipment 76,557

TOTAL \$ 144,509

LIABILITIES AND FUND BALANCE

LIABILITIES

Current Liabilities:

Accounts Payable	\$	11,822
Taxes Payable		2,867
Due to Other Agencies		<u>6,345</u>

Total Current Liabilities 21,034

Total Liabilities 21,034

FUND BALANCE 123,474

TOTAL \$ 146,948



## LUTHER C. SPIGHT & COMPANY

A Corporation of Certified Public Accountants  
and Management Consultants

### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
12th Ward Save Our Community Organization

We have audited the accompanying statements of assets, liabilities, and fund balance of 12th Ward Save Our Community Organization (a nonprofit organization) as of June 30, 1996, and the related statements of revenue and expenditures and changes in fund balance 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 generally accepted auditing standards, *Governance Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 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 significant estimates made by management, as well as evaluating the overall financial statements 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 aspects, the financial position of 12th Ward Save Our Community Organization as of June 30, 1996, and the changes in its operations and its fund balance for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governance Auditing Standards*, we have also issued a report dated December 21, 1996, on our consideration of 12th Ward Save Our Community Organization's internal control structure and a report dated December 21, 1996, on its compliance with laws and regulations.

Luther C. Spaight & Company

New Orleans, Louisiana  
December 21, 1996



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and Management Consultants

12TH WARD SAVE OUR COMMUNITY ORGANIZATION, INC.  
NEW ORLEANS, LOUISIANA  
STATEMENT OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996

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12TH WARD SAVE OUR COMMUNITY ORGANIZATION, INC.

INDEPENDENT AUDITOR'S REPORT ON THE  
FINANCIAL STATEMENTS AND THE RELATED  
SINGLE AUDIT BENEFITS FOR FISCAL  
YEAR ENDED JUNE 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: APR 02 2001