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**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS**

INDEX

JUNE 30, 1999

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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 JAN 11 2000

KISSEE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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Steve R. Kissee, CPA

PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

REPORT ON COMPLIANCE WITH REQUIREMENT APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR 1-133

December 1, 1999

National Council of Negro Women
1508 Carondelet Street
New Orleans, LA 70130

Compliance

We have audited the compliance of National Council of Negro Women 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 12 months ended June 30, 1999. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of National Council of Negro Women's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 State, 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 that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about National Council of Negro Women's 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 National Council of Negro Women's compliance with those requirements.

In our opinion, National Council of Negro Women complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the 12 months ended June 30, 1999.

Internal Control Over Compliance

The management of National Council of Negro Women 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 National Council of Negro Women'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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

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

December 1, 1999

National Council of Negro Women
1508 Carondelet Street
New Orleans, LA 70130

We have audited the financial statements of National Council of Negro Women as of and for the 12 months ended June 30, 1999, and have issued our report thereon dated December 1, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether National Council of Negro Women'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 National Council of Negro Women'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

KISSEE & COMPANY

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS**

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

INDEPENDENT AUDITORS REPORT

December 1, 1999

National Council of Negro Women
1508 Carondelet Street
New Orleans, LA 70130

We have audited the accompanying statement of financial position of National Council of Negro Women (a non-profit organization) as of June 30, 1999, and the related statements of activities, and cash flows for the 12 months 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 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 National Council of Negro Women as of June 30, 1999, and the changes in its net assets and its cash flows for the 12 months then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 1, 1999, on our consideration of National Council of Negro Women's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of National Council of Negro Women taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the 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 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.

KISSEE & COMPANY

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF ACTIVITIES
12 MONTHS ENDED JUNE 30, 1999**

	1999
RESTRICTED NET ASSETS (Note 1)	
Support - Restricted	
Fees & Grants from Government	\$ 1,025,252
United Way Allocations	189,724
Miscellaneous Income	178,266
TOTAL RESTRICTED SUPPORT	1,393,242
Support - Unrestricted	
United Way Designations	16,979
TOTAL SUPPORT	1,410,221
 EXPENSES	
Program services	
Adolescent Mothers Initiative	176,781
Teen Enlightenment Center	41,174
Carl D. Perkins	3,545
Rays of Hope	70,710
H.O.P.W.A.-CDG	46,044
Supportive Housing	155,055
Project Independence	100,827
Women Empowerment	137,400
Transitional Housing	87,386
Other Programs	71,547
Supporting services	
Management and general programs	42,294
TOTAL EXPENSES	932,765
 INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	 477,456
 NET ASSETS AT BEGINNING OF YEAR	 633,093
 NET ASSETS AT END OF YEAR	 \$ 1,110,549

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1999**

	<u>PROJECT INDEPENDENCE</u>	<u>CARL PERKINS</u>	<u>ADOLESCENT MOTHERS INITIATIVE</u>
SUPPORT			
Fees & Grants from Government	\$ 129,275	\$ 21,360	-
United Way Allocations	-	-	188,710
Miscellaneous Income	-	-	-
TOTAL SUPPORT	<u>\$ 129,275</u>	<u>\$ 21,360</u>	<u>\$ 188,710</u>
 COMPENSATION/RELATED EXPENSES			
Salaries	\$ 65,441	\$ (500)	\$ 107,319
Payroll Taxes	5,711	5	9,802
Employee health & retirement	-	-	6,038
Total Compensation Expenses	<u>71,152</u>	<u>(495)</u>	<u>123,159</u>
 CONFERENCES AND TRAINING	-	-	1,302
 EQUIPMENT & FIXED ASSETS	1,722	-	7,073
 OCCUPANCY EXPENSE	4,750	-	7,501
 SPECIFIC ASSISTANCE	-	1,442	1,755
 OTHER EXPENSES			
Outside Printing and publications	1,040	-	982
Organization Dues	-	-	-
Professional fees	6,499	3,910	11,767
Supplies and general expenses	6,443	-	6,312
Telephone	893	-	5,362
Travel and Transportation	668	100	11,840
Miscellaneous	288	(1,412)	(271)
 ADMINISTRATIVE O/H /REIMBURSEMENTS	7,372	-	-
 TOTAL EXPENSES	<u>\$ 100,827</u>	<u>\$ 3,545</u>	<u>\$ 176,781</u>

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1999**

	H. O. P. W. A. C.D.B.G.	TEEN ENLIGHTENMENT	SUPPORTIVE HOUSING
SUPPORT			
Fees & Grants from Government	\$ 38,965	\$ 46,248	\$ 269,944
United Way Allocations	-	-	-
Miscellaneous Income	-	1,209	-
TOTAL SUPPORT	<u>\$ 38,965</u>	<u>\$ 47,457</u>	<u>\$ 269,944</u>
COMPENSATION/RELATED EXPENSES			
Salaries	\$ 34,767	\$ 16,215	\$ 84,790
Payroll Taxes	3,151	1,239	6,788
Employee health & retirement	76	-	(91)
Total Compensation Expenses	<u>37,995</u>	<u>17,454</u>	<u>91,487</u>
CONFERENCES AND TRAINING	-	-	475
EQUIPMENT & FIXED ASSETS	223	2,047	5,057
OCCUPANCY EXPENSE	940	1,742	20,056
SPECIFIC ASSISTANCE	-	-	-
OTHER EXPENSES			
Outside Printing and publications	-	454	25
Organization Dues	60	-	-
Professional fees	-	3,396	8,035
Supplies and general expenses	2,713	1,987	17,387
Telephone	459	1,167	2,753
Travel and Transportation	3,736	608	301
Miscellaneous	(81)	(187)	160
ADMINISTRATIVE O/H /REIMBURSEMENTS	-	12,506	9,320
TOTAL EXPENSES	<u>\$ 46,044</u>	<u>\$ 41,174</u>	<u>\$ 155,055</u>

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1999**

	<u>RAYS OF HOPE</u>	<u>WOMAN EMPOWER</u>	<u>OTHER PROGRAMS</u>
SUPPORT			
<i>Fees & Grants from Government</i>	\$ 78,455	\$ 148,000	\$ 129,090
<i>United Way Allocations</i>	-	-	-
<i>Miscellaneous Income</i>	-	-	31,429
TOTAL SUPPORT	<u>\$ 78,455</u>	<u>\$ 148,000</u>	<u>\$ 160,519</u>
 COMPENSATION/RELATED EXPENSES			
<i>Salaries</i>	\$ 34,415	\$ 72,325	\$ 36,968
<i>Payroll Taxes</i>	2,925	6,922	2,912
<i>Employee health & retirement</i>	(304)	(114)	-
<i>Total Compensation Expenses</i>	<u>37,036</u>	<u>79,133</u>	<u>39,880</u>
 CONFERENCES AND TRAINING	-	117	7,454
 EQUIPMENT & FIXED ASSETS	491	218	-
 OCCUPANCY EXPENSE	17,661	-	516
 SPECIFIC ASSISTANCE	-	-	150
 OTHER EXPENSES			
<i>Outside Printing and publications</i>	-	-	-
<i>Organization Dues</i>	-	-	-
<i>Professional fees</i>	4,886	11,893	7,494
<i>Supplies and general expenses</i>	4,037	2,525	7,311
<i>Telephone</i>	1,571	3,341	-
<i>Travel and Transportation</i>	489	2,024	6,684
<i>Miscellaneous</i>	225	(2,050)	682
 ADMINISTRATIVE O/H /REIMBURSEMENTS	4,314	40,199	1,375
 TOTAL EXPENSES	<u>\$ 70,710</u>	<u>\$ 137,400</u>	<u>\$ 71,547</u>

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1999**

	<u>LIBERTY HOUSE</u>	<u>SUPPORTING SERVICES AND MANAGEMENT</u>	<u>TRANSITIONAL HOUSING</u>
SUPPORT			
Fees & Grants from Government	\$ 75,000	-	\$ 88,916
United Way Allocations	-	17,993	-
Miscellaneous Income	65,287	353	79,989
TOTAL SUPPORT	<u>\$ 140,287</u>	<u>\$ 18,345</u>	<u>\$ 168,905</u>
 COMPENSATION/RELATED EXPENSES			
Salaries	-	\$ 32,994	-
Payroll Taxes	-	4,181	-
Employee health & retirement	-	9,232	-
Total Compensation Expenses	-	<u>46,407</u>	-
 CONFERENCES AND TRAINING	-	300	-
 EQUIPMENT & FIXED ASSETS	-	589	49,698
 OCCUPANCY EXPENSE	-	34,630	8,852
 SPECIFIC ASSISTANCE	-	58	-
 OTHER EXPENSES			
Outside Printing and publications	-	894	1,223
Organization Dues	-	1,145	-
Professional fees	-	19,515	15,485
Supplies and general expenses	-	10,121	10,984
Telephone	-	7,562	-
Travel and Transportation	-	2,585	965
Miscellaneous	-	(6,423)	180
 ADMINISTRATIVE O/H /REIMBURSEMENTS	-	(75,087)	-
 TOTAL EXPENSES	<u>\$ -</u>	<u>\$ 42,294</u>	<u>\$ 87,386</u>

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1999**

	<u>TOTAL</u>
SUPPORT	
<i>Fees & Grants from Government</i>	\$ 1,025,252
<i>United Way Allocations</i>	206,703
<i>Miscellaneous Income</i>	178,266
TOTAL SUPPORT	<u>\$ 1,410,221</u>
 COMPENSATION/RELATED EXPENSES	
<i>Salaries</i>	\$ 484,734
<i>Payroll Taxes</i>	43,636
<i>Employee health & retirement</i>	14,837
<i>Total Compensation Expenses</i>	<u>543,207</u>
 CONFERENCES AND TRAINING	9,648
 EQUIPMENT & FIXED ASSETS	67,118
 OCCUPANCY EXPENSE	96,646
 SPECIFIC ASSISTANCE	3,405
 OTHER EXPENSES	
<i>Outside Printing and publications</i>	4,618
<i>Organization Dues</i>	1,205
<i>Professional fees</i>	92,879
<i>Supplies and general expenses</i>	69,821
<i>Telephone</i>	23,108
<i>Travel and Transportation</i>	30,001
<i>Miscellaneous</i>	(8,891)
 ADMINISTRATIVE O/H /REIMBURSEMENTS	-
 TOTAL EXPENSES	<u>\$ 932,765</u>

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF CASH FLOWS
12 MONTHS ENDED JUNE 30, 1999**

CASH FLOWS FROM OPERATING ACTIVITIES	<u>1999</u>
Increase in net assets	\$ 477,456
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
(Increase) decrease in operating assets	
Accounts receivable	(77,695)
Other Assets	(7,195)
Increase (decrease) in operating liabilities	
Accounts payable	0
Compensation	3,464
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>396,030</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments of Other Debt	13,802
Receipts from Notes Payable First Bank & Trust	(10,163)
Payments of Brown Foundation Notes Payable	(5,000)
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>(1,361)</u>
CASH FLOWS FROM INVESTING ACTIVITIES-PP&E	<u>(395,504)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(835)</u>
BEGINNING CASH AND CASH EQUIVALENTS	<u>97,982</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 97,147</u>

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING:

The records of the organization are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to the accrual basis of accounting utilizing the following practices:

Public Support and Revenue:

Grants, Private Agency and United Way contributions are recorded when the organization is entitled to the funds.

Interest income on time deposits is recorded when the interest is earned.

Substantially all other revenues are recorded when received.

Donated Services:

No amounts have been reflected in the statements for donated services inasmuch as no objective basis is available to measure the value of such services; however, a substantial number of volunteers have donated significant amounts of their time in the organization's program services and in its fund-raising campaigns.

Expenditures:

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

Receivables:

The receivable balance at June 30, 1999 represents primarily amounts due from Governmental Grants. The organization uses the direct write-off method of recognizing uncollectible amounts. The results of using this method are comparable to what they would have been had the reserve method been used as required by generally accepted accounting principles.

Under the method, a bad debt expense is recorded in the year an amount is determined to be uncollectible. The organization has recorded no bad debt expense for the 12 months ending June 30, 1999

BASIS OF REPORTING

The financial statements include the total of all the accounts of the organization, which are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF REPORTING: (Continued)

The accompanying financial statements include the total assets, liabilities, fund balance, and financial activities of the Adolescent Mothers Initiative Program, the Teen Enlightenment Center, Carl D. Perkins, H.O.P.W.A. Program, Rays of Hope Program, Expansion Program, Supportive Housing, Project Independence, Woman Empowerment, and other minor program activities. All are funded by a combination of federal government grants, United Way contributions and private donors.

2. EQUIPMENT AND DEPRECIATION

The organization does not maintain a plant fund due to the small amount of equipment owned. All equipment is recorded in the respective fund. The organization records equipment purchased at cost and equipment donated at its fair market value. At June 30, 1999 the costs of such assets were as follows:

	<u>1999</u>
Liberty House	\$895,301
Office furniture and equipment	45,521
Vehicles	71,292
Accumulated depreciation	<u>(8,706)</u>
Net	<u>\$932,116</u>

Liberty House construction was completed as of June 30, 1999 at a cost of \$895,301.

3. INCOME TAXES:

The organization is exempt from federal and state income taxes under the provision of IRS Code Section 501(c). The organization is required to file an informational return 990 on an annual basis. As of 06/30/98, the organization is in compliance with all filing requirements.

4. NOTES PAYABLE

The organizations borrow funds to sustain programs. As of June 30, 1999 the following notes were required while awaiting reimbursements from the grantor relating to several programs.

	<u>1999</u>
Note payable Bank	39,159
Note payable Funds\Other	10,023
Note payable Brown Foundation	<u>80,000</u>
	<u>129,183</u>

Interest expense for 1999 was \$3,782.00 for all notes. The note payable to the Brown Foundation is an interest free note.

5. LEASES:

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999**

The organization leases office space located on Carondelet Street and Jackson Avenue, and Old Gentilly in New Orleans. All of the leases are classified as operating leases. The future minimum lease payments and expiration dates by location of the leases are as follow:

<u>LEASE LOCATION</u>	<u>LEASE EXPIRATION DATE</u>	<u>MINIMUM</u>	<u>LEASE</u>	<u>PAYMENTS</u>
		<u>1999</u>	<u>2000</u>	<u>TOTAL</u>
Carondelet Street	Annually Renewed	\$18,000	0	\$18,000
Jackson Avenue	Annually Renewed	\$11,400	0	\$11,400
Old Gentilly	Annually Renewed	\$15,900	0	\$15,900

6. RESTRICTION ON ASSETS:

Substantially all of the restrictions on assets relate to funds raised/borrowed to build the Liberty House. As of June 30, 1999 the building is complete. The organization has an interest free note to the Brown Foundation with a balance of \$80,000.00. Proceeds from this note are restricted to the construction of the Liberty House. The note will be paid back \$5,000.00 per year.

Also the City of New Orleans donated \$150,000 to the construction of Liberty House. The contract between the City of New Orleans and NCNW forgives \$30,000 per year of the \$150,000, subject the provision that should for any reason NCNW sell or convert the property into an ineligible Community Development Block grant use, the prorate of the grant will become immediately due in full, payable to the City of New Orleans. No liability has been recorded in the books as there is no current or future event which indicates non-compliance with the contract.

Appendix A

CORRECTIVE ACTION PLAN

Corrective action plan not applicable as there were no current year findings.

Appendix B

SUMMARY OF PRIOR YEAR FINDINGS

There were prior year findings which were reported in the management letter dated January 11, 1999. The findings are listed below.

June 30, 1998 Audit Period

- ▶ There were late responses by several funding sources to our revenue confirmation requests.

Current Status: All revenue confirmation requests were timely received during the 6/30/99 audit.

- ▶ There was insufficient administrative support staff. There was a need for an additional person to handle the disbursement recording and filing.

Current Status: Additional staff was repositioned in order to fulfill the disbursement recording and filing functions.

Appendix C

FORM SF-5AC
(8-97)

OMB No. 0348-0057
U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
RETURN TO Single Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

PART I GENERAL INFORMATION (To be completed by auditee, except for Item 7)

1. Fiscal year ending date for this submission Month Day Year 06 30 199		2. Type of Circular A-133 audit <input checked="" type="checkbox"/> Single audit <input type="checkbox"/> Program-specific audit	
3. Audit period covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Other - Months <input type="checkbox"/> Biennial		4. Date received by Federal clearinghouse FEDERAL GOVERNMENT USE ONLY	
5. Employer Identification Number (EIN) a. Auditee EIN 720961794 b. Are multiple EINs covered in this report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

6. AUDITEE INFORMATION

a. Auditee name ^{G.N.O.}
NATIONAL COUNCIL OF NEGRO WOMEN OF

b. Auditee address (Number and street)
1508 CAROLINE ST
City
NEW ORLEANS
State
LOUISIANA ZIP Code
70130

c. Auditee contact
Name
Mrs. Emma Braman
Title
EXEC. DIRECTOR

d. Auditee contact telephone
(504) 526-1075

e. Auditee contact FAX (Optional)
() -

f. Auditee contact E-mail (Optional)

7. AUDITOR INFORMATION (To be completed by auditor)

a. Auditor name
KISSEE & Co., CPA's

b. Auditor address (Number and street)
990 N. GARR. DR. STE. 200
City
HARRISBURG
State
LOUISIANA ZIP Code
70123

c. Auditor contact
Name
STEVE KISSEE
Title
PRES.

d. Auditor contact telephone
(504) 733-4990

e. Auditor contact FAX (Optional)
(504) 733-4991

f. Auditor contact E-mail (Optional)
SKISSEE@MSN.COM

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official
Emma B. Braman
Date
12/28/99
Name/Title of certifying official

h. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor
A. J.
Date
12/1/99

EIN: 720961794

PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

- 1 Cognizant agency
- 2 Oversight agency

9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)

- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 03 <input type="checkbox"/> Federal Emergency Management Agency | 10 <input type="checkbox"/> Justice | 16 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 04 <input type="checkbox"/> Federal Mediation and Conciliation Service | 11 <input type="checkbox"/> Labor | 17 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 05 <input type="checkbox"/> General Services Administration | 12 <input type="checkbox"/> National Aeronautics and Space Administration | 18 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 06 <input checked="" type="checkbox"/> Health and Human Services | 13 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 04 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development | 14 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 07 <input type="checkbox"/> Institute for Museum Services | 15 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 04 <input type="checkbox"/> Education | 08 <input type="checkbox"/> Inter-American Foundation | 16 <input type="checkbox"/> National Science Foundation | 22 <input type="checkbox"/> United States Information Agency |
| 01 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 17 <input type="checkbox"/> Office of National Drug Control Policy | 23 <input type="checkbox"/> Veterans Affairs |
| 06 <input type="checkbox"/> Environmental Protection Agency | | | 24 <input type="checkbox"/> Other - Specify: _____ |

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report. (Mark (X) one box)
 - 1 Unqualified opinion
 - 2 Qualified opinion
 - 3 Adverse opinion
 - 4 Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report?
 - 1 Yes
 - 2 No
3. Is a reportable condition disclosed?
 - 1 Yes
 - 2 No - SKIP to Item 5
4. Is any reportable condition reported as a material weakness?
 - 1 Yes
 - 2 No
5. Is a material noncompliance disclosed?
 - 1 Yes
 - 2 No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance
 - 1 Unqualified opinion
 - 2 Qualified opinion
 - 3 Adverse opinion
 - 4 Disclaimer of opinion
2. What is the dollar threshold to distinguish Type A and Type B programs? § 520(b)?

\$ 300,000.⁰⁰xx
3. Did the auditee qualify as a low-risk auditee (§ 530)?
 - 1 Yes
 - 2 No
4. Are there any audit findings required to be reported under § 510(a)?
 - 1 Yes
 - 2 No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)
- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 03 <input type="checkbox"/> Federal Emergency Management Agency | 10 <input type="checkbox"/> Justice | 16 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 04 <input type="checkbox"/> Federal Mediation and Conciliation Service | 11 <input type="checkbox"/> Labor | 17 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 05 <input type="checkbox"/> General Services Administration | 12 <input type="checkbox"/> National Aeronautics and Space Administration | 18 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 06 <input checked="" type="checkbox"/> Health and Human Services | 13 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 04 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development | 14 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 07 <input type="checkbox"/> Institute for Museum Services | 15 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 04 <input type="checkbox"/> Education | 08 <input type="checkbox"/> Inter-American Foundation | 16 <input type="checkbox"/> National Science Foundation | 22 <input type="checkbox"/> United States Information Agency |
| 01 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 17 <input type="checkbox"/> Office of National Drug Control Policy | 23 <input type="checkbox"/> Veterans Affairs |
| 06 <input type="checkbox"/> Environmental Protection Agency | | | 24 <input type="checkbox"/> None |
| | | | <input type="checkbox"/> Other - Specify: _____ |

EIN: 7201961794

PART III FEDERAL PROGRAMS - Continued

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major Program (a)	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d)	Audit finding reference number(s) (e)
510999	PROJECT INDEPENDENCE	\$ 100,000	<input checked="" type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
98199	REAL WISDOM - RAY'S OFFICE	\$ 70,160	<input checked="" type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
00510	HOOPER - HILL D.	\$ 47,196	<input type="checkbox"/> 1 Yes <input checked="" type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
440	LIBERTY HOUSE TRUSS HOUSE	\$ 227,673	<input type="checkbox"/> 1 Yes <input checked="" type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
	Supportive Housing	\$ 168,504	<input checked="" type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
	Multiple Parents - Carl Ferris	\$ 9,545	<input type="checkbox"/> 1 Yes <input checked="" type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
98199	TEEL FLIGHT - SOL SERV	\$ 219,000	<input checked="" type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
9319908	WILSON EMPowerment CDC	\$ 1,399,521	<input checked="" type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No	N/A	\$ N/A	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	N/A
		\$	<input type="checkbox"/> 1 Yes <input checked="" type="checkbox"/> 2 No		\$	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	
		\$	<input type="checkbox"/> 1 Yes <input checked="" type="checkbox"/> 2 No		\$	<input type="checkbox"/> 1A <input type="checkbox"/> 2B	

TOTAL FEDERAL AWARDS EXPENDED \$ 7,939,009

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM AND SEE INSTRUCTIONS

Of other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.
 1. Type of comparable requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program):
 A. Activities allowed or unallowed
 B. Allowable cost/principles
 C. Case management
 D. Davis Bacon Act
 E. Eligibility
 F. Equipment and real property management
 G. Internal control findings (Mark X, all that apply)
 H. Material weaknesses
 I. Reporting conditions
 J. Reporting
 K. Real property acquisition and allocation assistance
 L. Reporting
 M. Subrecipient monitoring
 N. Special tests and provisions
 O. Other
 2. Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program):
 A. Reporting
 B. Subrecipient monitoring
 C. Special tests and provisions
 D. Other
 3. Internal control findings (Mark X, all that apply)
 A. Material weaknesses
 B. Reporting conditions
 C. Other

NATIONAL COUNCIL OF NEGRO WOMEN OF GREATER NEW ORLEANS, INC.
 SCHEDULE OF FEDERAL AWARDS
FOR THE 12 MONTHS ENDED JUNE 30, 1999

<u>GRANTOR</u>	<u>PROGRAM DESCRIPTION</u>	<u>CONTRACT PERIOD</u>	<u>CFDA OR OTHER#</u>	<u>DIRECT DISBURSEMENTS/ EXPENDITURES</u>
FEDERAL AWARDS				
State of La. Dept. of Social Services	Project Independence	01/01-12/31	CFMS-510993	\$103,368
New Orleans - Ryan White I&II	N. O. AIDS Planning Council Rays of Hope Program	98/99	97MYR-005 98MYR-005	72,162
U.S. Dept. of H.U.D. Unity	H.O.P.W.A. - C.D.B.G.	98/99	HOPWA-006E HOPWA6, NCNW	47,136
Dept. Of H.U.D.	Liberty House- Trans/House	98/99		227,673
Dept. Of H.U.D. Unity	Supportive Housing	1/01/98-6/30/99		158,504
New Orleans - Vo-Tech Inst.	Single Parent Grant Carl D. Perkins Vocational Ed. Funds	7/01-6/30	N/A	3,545
State of La. - Office of Community Services	Social Service Block Grant Teen Enlightenment Center Program	7/01-06/30		41,900
Center for Disease Control & Prevention	Women Empowerment	9/1/98-5/31/99	93.939	<u>139,621</u>
TOTAL FEDERAL AWARDS				\$ 793,909