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THEATRE OF THE PERFORMING ARTS PROGRAMS
SHREVEPORT, LOUISIANA
FINANCIAL STATEMENTS
AND
OTHER INFORMATION
JUNE 30, 1999

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 FEB 23 2000

THEATRE OF THE PERFORMING ARTS PROGRAMS

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DeMoss & Cox
A Corporation of Certified Public Accountants
3776 Youree Drive
Shreveport, LA 71105
Phone (318) 869-2727
Fax (318) 869-4645

Accountant's Compilation Report

To the Board of Directors
Theatre of the Performing Arts Programs
P.O. Box 37404
Shreveport, Louisiana 71133

We have compiled the accompanying Statement of Financial Position of Theatre of the Performing Arts Programs, a non-profit organization as of June 30, 1999 and the Statement of Activities and Cash Flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

DeMoss & Cox CPAs

DeMoss & Cox, CPA's
Shreveport, Louisiana
February 2, 2000

THEATRE OF THE PERFORMING ARTS PROGRAMS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1999

ASSETS		1999
CURRENT ASSETS		
Cash - General	\$	3,074
Cash - African American Cultural		14,720
Cash - Petty Cash		190
Grants Receivable - African American Cultural		<u>5,000</u>
Total Assets	\$	<u>22,984</u>
 LIABILITIES & EQUITY 		
CURRENT LIABILITIES		
Federal Withholding Tax Payable	\$	<u>1,512</u>
Total Liabilities	\$	1,512
 NET ASSETS		
Unrestricted	\$	3,264
<i>Temporarily Restricted</i>		<u>19,720</u>
Total Net Assets	\$	<u>21,472</u>

See Accountants'
Compilation Report
(2)

THEATRE OF THE PERFORMING ARTS PROGRAMS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1999

	Unrestricted	Temporarily Restricted	Total
Revenue and other support			
African Amer Cultural Grant	\$ 15,680		\$ 15,680
Contributions Received	6,249		6,249
Miscellaneous Income	54		54
Interest Income	192		192
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>20,090</u>	<u>19,910</u>	<u>40,000</u>
Total Revenue and Support	<u>42,265</u>	<u>19,910</u>	<u>62,175</u>
 Expenses			
Program services			
Grants	17,359		17,359
Supplies	<u>-2,529</u>		<u>-2,529</u>
 Total	<u>14,830</u>	<u>0</u>	<u>14,830</u>
 General & Administrative Expenses			
Salaries	12,640		12,640
Professional Fees	3,530		3,530
Outside Services	10,572		10,572
Office Expense	4,249		4,249
Payroll Tax Expense	949		949
Rent	6,956		6,956
Telephone	646	<u>0</u>	<u>646</u>
Miscellaneous Expense	<u>137</u>		<u>137</u>
Total	<u>39,679</u>		<u>39,679</u>
 Total Expenses	<u>54,509</u>	<u>0</u>	<u>54,509</u>
 Change in Net Assets	\$ (12,244)	\$ 19,910	\$ 7,666
 Net Assets at beg of year	<u>690</u>	<u>13,116</u>	<u>13,806</u>
Net Assets at end of year	<u>(11,554)</u>	<u>33,026</u>	<u>21,472</u>

See Accountant's
Compilation Report
(3)

THEATRE OF THE PERFORMING ARTS PROGRAMS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1999

Cash flows from operating activities	
Increase in net assets	\$ 7,666
Change in operating assets and liabilities	
Increase in payroll liabilities	<u>1,512</u>
Net increase in cash and cash equivalents	9,178
Cash and cash equivalents - beginning of year	<u>13,806</u>
Cash and cash equivalents - end of year	\$ <u>22,984</u>

DeMoss & Cox

A Corporation of Certified Public Accountants

3776 Youree Drive
Shreveport, Louisiana 71105
Phone: (318) 869-2727
Fax: (318) 869-4645

February 2, 2000

Board of Directors
Theatre of the Performing Arts Programs
P O Box 37404
Shreveport, Louisiana 71133

We have performed the procedures included in the Louisiana Government Audit and enumerated below, which were agreed to by the management of Theatre of the Performing Arts Programs and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about Theatre of Performing Arts Programs' compliance with certain laws and regulations during the year ended June 30, 1999, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5000.00 or public works exceeding \$50,000.00, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public law).

No excess expenditures noted.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate family.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure.

Budgeting

5. Obtain copies of the comprehensive budgets of all grants exceeding \$5000.

Management provided us with copies of the grant budgets.

6. Trace the budget adoption and amendments to the minute book.

Not applicable.

7. Compare the revenues and expenditures of the final budgets to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

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

<u>State or Local grant name</u>	<u>Grant Year</u>	<u>CFDA No.</u>	<u>Amount</u>
St Paul United Methodist Church	1999	FY99003	\$2,200.00
Spencer Stephens	1999	FY99004	5,000.00
Bennie Dotie	1999	FY99005	5,000.00
E & G New Directions of La.	1999	FY99006	<u>5,000.00</u>
Total Expenditures			\$17,200.00

For each expenditure, we randomly selected 8 disbursements made during the period under examination and:

- (a) traced payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of eight selected disbursements. In seven cases, the payment was for the proper amount and made to the correct payee. In one case, check #2274 payable to Gloria Gipson, the check is written for \$1171.35 but there are only receipts to account for \$1033.95 of the expenditure.

- (b) determine if payments were properly coded to the correct fund and general ledger account:

Each check examined was coded to the correct fund and general ledger account, with the exception of check #2274, of which the unaccounted portion, \$137.40, was coded to miscellaneous expense.

- (c) determine whether payments received approval from proper authorities.

For each of eight disbursements, the checks were signed by one Board member and the Director.

- (d) for the state and local awards, determine whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. All disbursements complied with the allowability requirements of the program.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements. All disbursements complied with the eligibility requirements.

Reporting

We reviewed the previously listed disbursements for reporting requirements. All disbursements complied with reporting requirements.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meeting law).

Not applicable

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

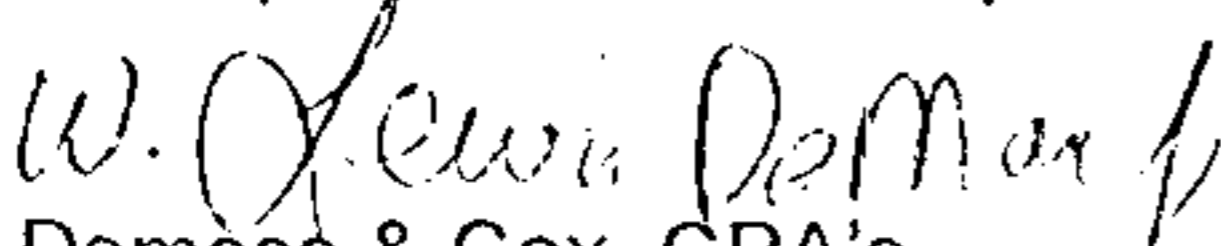
Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the management for the year indicated no approval for the payments noted. Payments to the Director were sporadic. She received pay as funds became available and did not appear to constitute a bonus. None were noted to other employees.

We were not engaged to, and did not, perform an examination of the financial statements taken as a whole, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Theatre of the Performing Arts Programs and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


Demoss & Cox, CPA's
Shreveport, Louisiana

Louisiana Attestation Questionnaire

THEATRE OF THE PERFORMING ARTS PROGRAMS

February 2, 2000

DeMoss & Cox
A Corporation of Certified Public Accountants
3776 Youree Drive
Shreveport, Louisiana 71105

In connection with your compilation of our financial statements as of June 30, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of February 2, 2000.

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes (X) No ()

All transactions relating to federal, state and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes (X) No ()

The reports filed with federal, state and local agencies are properly supported by books of original entry and supporting documentation.

Yes (X) No ()

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes (X) No ()

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes (X) No ()

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes (X) No ()

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

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

Frank Nijm Director 2/2/00 Date
Gloria C. Jones Secretary 2/2/00 Date
Marnie E. Sapp Treasurer 2/3/00 Date

DeMoss & Cox
A Corporation of Certified Public Accountants
3776 Youree Drive
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Phone: (318) 869-2727
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February 4, 2000


Gloria Gipson, Executive Director
Theatre of The Performing Arts
P. O. Box 37404
Shreveport, LA 71133

Re: Compilation/Attestation Report
As of and for the Year Ended June 30, 1999

Dear Ms. Gipson,

We have completed your Compilation/Attestation Report as of June 30, 1999. We have enjoyed working with you, but in the future you must deliver all records to us in a timely matter. This is the reason that your report is being issued after the six-month statutory issue date. Please inform us, as well as the Legislative Auditor, what Management plans to do in the future to prevent this from happening again.

Thank You,


William L. Bolen, CPA

THEATRE OF THE PERFORMING ARTS



**BOARD OF
DIRECTORS**

**EXECUTIVE BOARD
MEMBERS**

Gloria J. Gipson
Executive Director
Shreveport, LA

Maxine Sarpy
President
Shreveport, LA

Gloria A. Jones
Secretary
Shreveport, LA

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Shreveport, LA

Gloria J. Harrison
Shreveport, LA

Cozette Jones
Shreveport, LA

Larry Wimbley
Shreveport, LA

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MEMBERS**

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Shreveport, LA

Claude Underwood
Shreveport, LA

Dr. John Biggers
Houston, Texas

Vantile E. Whitfield
Washington, D.C.

Vivian Gandy
Los Angeles, CA

Bobby Stromile
Bossier City, LA

February 17, 2000

Mr. Daniel G. Kyle, CPA,
Legislative Auditor
State of Louisiana
Post Office 94397
Baton Rouge, Louisiana 70804-9397

Re: Theatre of the Performing Arts
Compilation/Attestation Report
As of and for the Year Ended June 30, 1999

Dear Mr. Kyle:

In regard to the above referenced report, the Theatre of the Performing Arts has addressed the following:

"management's plan of corrective action"

The TPA Board will establish a policy of making disbursements only after receipts have been provided.

"late report"

There was a letter included, which was page 11, stating why the report was late. In the future, we will have all records available to our CPA on time..

Sincerely yours,

Gloria C. Gipson
Executive Director