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**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
 PROGRAM-SPECIFIC FINANCIAL AND COMPLIANCE AUDIT
 TOGETHER WITH
 INDEPENDENT AUDITORS' REPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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 Station House office of the Legislative Auditor (and, where appropriate, at the office of the parish clerk of court.

Release Date 11-22-09

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Martins Baptist Church After School Academy

We have audited the accompanying statement of expenditures of federal awards for the Temporary Assistance For Needy Families Program of **Martins Baptist Church After School Academy (the Academy)** for the year ended September 30, 2003. This financial statement is the responsibility of the management of the **Academy**. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit 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, *Audit 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 the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

As described in NOTE 1, the accompanying statement of expenditures of federal awards was prepared for the purpose of complying with the provisions of the Temporary Assistance For Needy Families Program and it is not intended to be a complete presentation of the **Academy's** revenues and expenses.

INDEPENDENT AUDITORS' REPORT
(CONTINUED)

To the Board of Directors of
Marine Baptist Church After School Academy
Page 2

In our opinion, the statement of expenditures of federal awards, referred to above presents fairly, in all material respects, the expenditures of federal awards under the Temporary Assistance For Needy Families Program of Marine Baptist Church After School Academy 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 March 17, 2004 on our consideration of the Academy's internal control over financial reporting 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.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

March 17, 2004

**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
 STATEMENT OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2003**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Contract and Acctg Period	Federal Expenditures
U.S. Department of Health and Human Services			
Passed Through Louisiana State Department of Education: Office of School and Community Support- Temporary Assistance For Needy Families Program			
	03.558	10/01/02- 06/30/03	\$97,842
Total U.S. Department of Health and Human Services			<u>\$97,842</u>

See the Notes to the Statement of Expenditures of Federal Awards.

**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
NOTES TO THE STATEMENT OF EXPENDITURES OF FEDERAL AWARDS**

NOTE 1 - Purpose of the Statement of Expenditures of Federal Awards:

The statement of expenditures of federal awards has been prepared for the purpose of complying with the terms and conditions of the Temporary Assistance For Needy Families Program of the Marine Baptist Church After School Academy (the Academy).

The accompanying statement of expenditures of federal awards presents the expenditures for the Temporary Assistance For Needy Families Program of the Academy.

NOTE 2 - Basis of Accounting:

The accompanying statement of expenditures of federal awards is presented using the accrual basis of accounting. The information presented in this statement is presented in accordance with the requirements of OMB Circular A-133, *Audit of State, Local Government, and Non-Profit Organizations*.

NOTE 3 - Use of Estimates:

The preparation of the statement of expenditures of federal awards in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

NOTE 4 - Contingency:

The Academy is a recipient of the Temporary Assistance For Needy Families Program (TANF) grant awarded by the U.S. Department of Health and Human Services (DHHS). This grant is governed by DHHS and various Federal guidelines and regulations.

**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
NOTES TO THE STATEMENT OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)**

NOTE 4 - Contingency, Continued

The administration of this grant is under the control of the Academy and is subject to an audit and/or a review by the DHHS or the Louisiana State Department of Education. Any funds found to be not properly spent in accordance with the terms, conditions, and regulations of the DHHS may be subject to recapture.

NOTE 5 - Program Revenues and Expenses:

Program revenues and expenses for the year ended September 30, 2003 are summarized as follows:

Revenues:	
Federal grant	\$ 97,842
Other	<u>3,344</u>
Total revenue	<u>\$103,186</u>
Expenses:	
Administrative	\$ 4,686
Program	<u>98,500</u>
Total expenses	<u>\$103,186</u>



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Paul S. Arndt, Sr., CPA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE FINANCIAL STATEMENT OF THE
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Marine Baptist Church After School Academy

We have audited the statement of expenditures of federal awards for the Temporary Assistance For Needy Families Program of **Marine Baptist Church After School Academy (the Academy)** for the year ended September 30, 2003 and have issued our report thereon dated March 17, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether the Academy's Temporary Assistance For Needy Families Program's financial statement is 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*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Academy in a separate letter dated March 17, 2004.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE FINANCIAL STATEMENT OF THE
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

(CONTINUED)

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Academy's Temporary Assistance For Needy Families Program's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement 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 that would be material in relation to the financial statement 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. However, we noted a matter involving the internal control over financial reporting that we have reported to management of the Academy in a separate letter dated March 17, 2004.

This report is intended solely for the information and use of the Board of Directors, management, the U.S. Department of Health and Human Services, the Louisiana Legislative Auditor and the Louisiana Department of Education, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

March 17, 2004

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO THE
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
PROGRAM AND ON THE INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE PROGRAM-SPECIFIC
AUDIT OPTION UNDER OMB CIRCULAR A-133

To the Board of Directors
Marine Baptist Church After School Academy

Compliance

We have audited the compliance of Marine Baptist Church After School Academy (the Academy) 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 its Temporary Assistance for Needy Families (TANF) Program for the year ended September 30, 2003. Compliance with the requirements of laws, regulations, contracts and grants applicable to this federal program is the responsibility of the Academy's management. Our responsibility is to express an opinion on the Academy'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, "Audit of States, Local Governments, and Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO THE
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
PROGRAM AND ON THE INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE PROGRAM-SPECIFIC
AUDIT OPTION UNDER SIMPLIFIED CIRCULAR A-133

(CONTINUED)

and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to previously that could have a direct and material effect on the Temporary Assistance For Needy Families Program occurred. An audit includes examining, on a test basis, evidence about the Academy's compliance with these 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 on the Academy's compliance with these requirements.

In our opinion, the Academy complied, in all material respects, with the requirements referred to previously that are applicable to the Temporary Assistance For Needy Families Program for the year ended September 30, 2003.

Internal Control Over Compliance

The management of the Academy is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to the Temporary Assistance For Needy Families Program. In planning and performing our audit, we considered the Academy's internal control over compliance with requirements that could have a direct and material effect on the Temporary Assistance For Needy Families 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.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO THE
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
PROGRAM AND ON THE INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE PROGRAM-SPECIFIC
AUDIT OPTION UNDER OMB CIRCULAR A-133

(CONTINUED)

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 solely for the information and use of the Board of Directors, management, the U.S. Department of Health and Human Services, the Louisiana Legislative Auditor and the Louisiana Department of Education, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

March 17, 2004

**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

I. Summary of Auditors' Results

- A. The type of report issued on the statement of expenditures of federal awards: **unqualified opinion.**
- B. Reportable conditions in internal control were disclosed by the audit of the statement of expenditures of federal awards: **none reported**
material weaknesses: **no.**
- C. Noncompliance which is material to the statement of expenditures of federal awards: **no.**
- D. Reportable conditions in internal control over the Temporary Assistance for Needy Families Program: **none reported** material weaknesses: **no.**
- E. The type of report issued on compliance for the Temporary Assistance for Needy Families Program: **unqualified opinion.**
- F. Any audit findings which are required to be reported under section 510(a) of OMB Circular A-133: **no.**
- G. Major program: **Temporary Assistance For Needy Families (TANF)** CFDA No. 91.558.
- H. Dollar threshold used to distinguish between Type A and Type B programs: **\$200,000.**
- I. Audites qualified as a low-risk auditee under section 520 of OMB Circular A-133: **No.**

**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

**II. Finding Relating to the Financial Statement Reported
in Accordance with Government Auditing Standards**

No matters reported.

III. Findings and Questioned Costs Relating to Federal Awards

No matters reported.

**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

**I. INTERNAL CONTROL AND COMPLIANCE
MATERIAL TO THE FINANCIAL STATEMENTS**

No prior year audit findings reported.

**II. INTERNAL CONTROL AND COMPLIANCE
MATERIAL TO FEDERAL AWARDS**

No prior year audit findings reported.

III. MANAGEMENT LETTER

No prior year management letter comments reported.

**MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM**

EXIT CONFERENCE

An exit conference was held to discuss the audit report and those who participated were:

MARINE BAPTIST CHURCH AFTER SCHOOL ACADEMY

Pastor Donald L. Robinson, Jr.	--	President
Marcia Peterson	--	Program Director

BRUNO & TERYALON LLP, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Bruno, CPA	--	Managing Partner
Mr. Armand Pinsky	--	Manager
Mr. Gerald Burton, Jr.	--	Senior



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09/26/10 09:18:10

Michael B. Bruno, CPA
Arlene J. Terrence, Jr., CPA
Walter J. Mann, Jr., CPA
Paul R. Smith, Sr., CPA

INDEPENDENT AUDITORS' COMMENT TO MANAGEMENT

To the Board of Directors of
Marine Baptist Church After School Academy

In planning and performing our audit of the financial statement of the **Marine Baptist Church After School Academy's (the Academy), Temporary Assistance For Needy Families Program** we considered the Academy's internal control to determine our auditing procedures for the purpose of expressing an opinion on the financial statement and not to provide assurance on internal control.

As a part of our audit, we noted certain matter that is an opportunity for strengthening internal control and improving operating efficiency. Our comment regarding that matter is as follows:

INDEPENDENT AUDITORS' COMMENT TO MANAGEMENT
(CONTINUED)

EMPLOYEE TIMESHEETS

We noted that employee timesheets were not properly signed or authorized by management.

Recommendation

We recommend that all timesheets are properly authorized and signed for approval by management.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with management, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This report is intended solely for the information and use of the Board of Directors, management, United States Department of Health and Human Services, Louisiana Legislative Auditor and State of Louisiana Department of Education, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

March 17, 2004

*Marine Missionary Baptist Church
After School Academy
3014 Audubon Street - Jefferson, LA 70002-1002
Telephone (504) 835-2287 - Fax 835-4822
Donald C. Robinson, Jr., Pastor*

April 5, 2004

Dunn & Tavelle, LLP
4298 Elysian Field Avenue
New Orleans, LA 70122

RE: Response to Audit matter

In response to the management recommendation related to the TANF program audit, we respond by agreeing to implement the procedure of the employee time sheets being signed by management before payment is processed. This procedure and policy will take effect immediately.

Signed by: *J. Marcia M. Petersen*
Title: *Executive Director*