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1528 LOUISA STREET
NEW ORLEANS, LA 70117

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AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1995

CHARLES F. WEBB
CERTIFIED PUBLIC ACCOUNTANT
616 BARONNE STREET -- STE. 203
504-529-2220

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 SEP 04 1996

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
NEW ORLEANS, LA 70117

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CHARLES F. WEBB

CERTIFIED PUBLIC ACCOUNTANT

REPORT ON BASIC FINANCIAL STATEMENTS AND SCHEDULE OF FEDERAL AWARDS

Christian Community Youth Against Drugs Foundation
1528 Louisa Street
New Orleans, LA 70117

I have audited the accompanying balance sheet of Christian Community Youth Against Drugs Foundation as of December 31, 1995, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Christian Community Youth Against Drugs Foundation management. My responsibility is to express an opinion on these basic financial statements based on my audit.

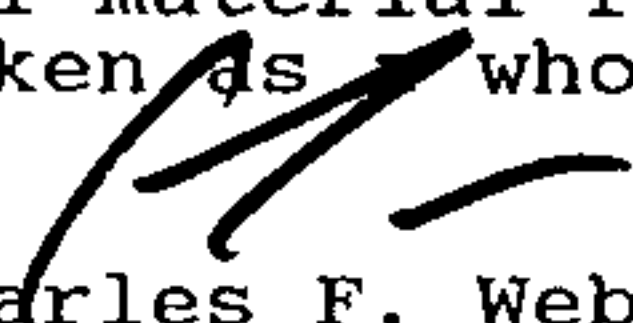
I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Christian Community Youth Against Drugs Foundation as of December 31, 1995 and the changes in the net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 17, 1996 on our consideration of Christian Community Youth Against Drugs Foundation's internal control structure and a report dated May 17, 1996 on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the basic financial statements of Christian Community Youth Against Drugs Foundation taken as a whole. The accompanying Schedule of Federal Awards for the year ended December 31, 1995 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 statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Charles F. Webb
Certified Public Accountant

May 17, 1996

FINANCIAL STATEMENTS

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
Balance Sheet
For the Year Ended December 31, 1995

ASSETS

	<u>HIV</u>	<u>IMH</u>	<u>Target Cities</u>	<u>Children of Salvation</u>	<u>General Fund</u>	<u>Building & Equipment Fund</u>	<u>Total Memo Only</u>
Cash	\$ 1,575	\$ 17,664	\$ 501	---	\$ 25,157		\$ 44,897
Building & Land Equipment	---	---	---	---	---	\$ 71,611	71,611
Accumulated Depre	---	---	---	---	---	2,050	2,050
	---	---	---	---	---	(5,380)	(5,380)
Total Assets	<u>\$ 1,575</u>	<u>\$ 17,664</u>	<u>\$ 501</u>	<u>---</u>	<u>\$ 25,157</u>	<u>\$ 68,281</u>	<u>\$ 113,178</u>

LIABILITIES & FUND BALANCE

Payroll Taxes	\$ 537	\$	\$ 1,756	\$ 83	---	---	\$ 2,376
Mortgage Payable	---	---	---	---	---	\$ 49,079	49,079
Cash Deficit	---	---	---	---	---	11	11
Total Liabilities	<u>537</u>	<u>---</u>	<u>1,756</u>	<u>94</u>	<u>---</u>	<u>49,079</u>	<u>51,466</u>
Fund Balance	<u>1,038</u>	<u>17,664</u>	<u>(1,255)</u>	<u>(94)</u>	<u>25,157</u>	<u>19,202</u>	<u>61,712</u>
Total Liabilities & Fund Balance	<u>\$ 1,575</u>	<u>\$ 17,664</u>	<u>\$ 501</u>	<u>\$ -0-</u>	<u>\$ 25,157</u>	<u>\$ 68,281</u>	<u>\$ 113,178</u>

The accompanying notes are an integral part of this financial statement.

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 1995

	<u>HIV</u>	<u>IMH</u>	<u>Target Cities</u>	<u>Children of Salvation</u>	<u>Great Expect- ations</u>	<u>General Fund</u>	<u>Building & Equipment Fund</u>	<u>Total Memo Only</u>
REVENUES								
Grant	\$78,420	\$94,500	\$63,275	\$13,798	\$64,916			\$314,909
Other Income		202				\$ 6,039		6,241
Car Wash						53,903		53,903
General Public Donation						49,864		49,864
Client Fees						64,260		64,260
Total Revenue	78,420	94,702	63,275	13,798	64,916	174,066	-0-	489,177
EXPENDITURES								
Salaries	38,391		29,392	2,000				69,783
Payroll Taxes	3,003		2,248	183				5,434
Bank Charges	120	51	132	34				337
Office Supplies	2,182	104				2,206		4,492
Professional Fees	17,503	80,297	37,142	7,669	24,000	14,784		181,395
Transportation	221	1,047		2,079		3,488		6,835
Indirect Cost	11,020					5,730		16,750
Supplies	27	235	29	535	28,263	28,574		57,663
Utilities		335				29,435		29,770
Advertisement		119				16,262		16,381
Donations						1,100		1,100
Telephone	281	133				2,287		2,701
Interest	11					7,067		7,078
Reimbursements	1,745					1,276		3,021
Tuition & Training	125							125
Postage		15		313				328
Depreciation							2,690	2,690
Miscellaneous	4,902		340	1,079		12,640		18,961
Repair Maintenance					12,653	28,783		41,436
Insurance						6,939		6,939
Rent						7,607		7,607
Licenses & Permits						745		745
Dues & Subscriptions						200		200
Total Expenditures	79,531	82,336	69,283	13,892	64,916	169,123	2,690	481,771
Excess Revenues Over Expenditures	(1,111)	12,366	(6,008)	(94)	-0-	4,943	(2,690)	7,406
Beginning Fund Balance Current Portion of Mortgage	2,149	5,298	4,753	-0-		20,214	19,103	51,517
Ending Fund Balance	\$ 1,038	\$17,664	\$(1,255)	\$ (94)	\$ -0-	\$ 25,157	\$19,202	\$ 61,712

The accompanying notes are an integral part of this financial statement.

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 1995

Cash Flow from Operating Activities:

Net increase (decrease) in fund balance		\$ 7,406
Adjustments to reconcile net fund balance to net cash provided by operating activities:		
Depreciation expense	\$ 2,960	
Change in other current liabilities	1,637	

Total Adjustments		4,327

Net Cash provide by (used by) operating activities		11,733

Cash Flow from Financing Activities:

Net Cash provide by (used by) financing activities		11,733
Cash, beginning of year		33,153

Cash, end of year		\$44,886
		=====

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
Notes to the Financial Statements
December 31, 1995

NOTE A - THE ORGANIZATION

Christian Community Youth Against Drug Foundation is a non-profit organization. Revenue is based on government grants and the organization also received funds from the private sector. The funds are used to provide shelter for homeless substance abusing pregnant women to lower infant mortality rate. The agency also provides rehabilitation and education workshops for Drug/Substance abusers.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting financial statements are present on the accrual basis of accounting. Accordingly, revenue is recorded when earned and expenses are recorded when incurred.

A summary of funds received is as follows:

HIV - These funds are from the State of Louisiana and are used to provide HIV information, education, counseling, and testing to the general public.

Institute of Mental Hygiene - These funds are from a private foundation and are used to provide education and counseling to drug abusers.

Target Cities - These funds are from the State of Louisiana and are used to conduct a comprehensive outpatient treatment program for substance abusers.

Children of Salvation - These funds are from a private foundation and used to provide children who are at risk with counseling and education on substance abuse.

Great Expectations - These funds are from the City of New Orleans and are used to reduce the infant mortality rates by providing shelter for homeless, substance abusing pregnant women.

General Fund - These funds are generated through fund raising activities and private donations. They are used for the general operations of Christian Youth Against Drug Foundation.

Some of the programs have program years which overlap the Agency's calendar year. In those cases the programs have been converted and presented on the Agency's calendar year.

NOTE C - INCOME TAXES

The organization is tax exempt under 501(c)(3) of the Internal Revenue Code.

NOTE D - BUILDING AND EQUIPMENT FUND

Details of the building and equipment fund as follows:

<u>Land</u>	<u>Acquired</u>	<u>Balance</u>	<u>Depreciation</u>	<u>Balance</u>
3216 N. Claiborne & 1540-42 Piety St.	1994	\$ 1,650	\$ -0-	\$ 1,650
2100-02 Louisa St.	1993	4,711	-0-	4,711
3211-13 N. Robertson	1993	800	-0-	800
<u>Building</u>				
3216 N. Claiborne & 1540-42 Piety St.	1994	14,850	-0-	14,850
2100-02 Louisa St.	1993	42,400	2,120	38,160
3211-13 N. Robertson	1993	7,200	360	6,480
Total Building & Land		71,611	2,480	66,651
<u>Equipment</u>				
1983 Ford Van	1993	1,000	200	600
1976 Dodge Van	1993	50	10	30
1980 Dodge Van	1994	1,000	-0-	1,000
Total Equipment		2,050	210	1,630
Total Property & Equipment		\$73,661	\$2,690	\$68,281

Assets purchased with public funds are charged to current operations and transferred from the current funds to the Building and Equipment Fund. All fixed assets are stated at historical cost or estimated historical cost if actual cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated.

NOTE E - MORTGAGES PAYABLE

Mortgages payable consisted of the following accounts and balances:

Guaranty Savings and Homestead Association mortgage on property at 3216 N. Claiborne and 1540-42 Piety St. Monthly installments of \$154.38; 9.125% interest for 240 months. Original note \$13,200. Agency purchase unit for \$16,500 and place downpayment of \$3,300	\$12,892
Mortgage Fund, Inc. mortgage on property at 2100-02 Louisa St. Monthly installments \$586.00; 9.75% interest for 304 months. Original note \$37,111.53 Agency purchased units for \$47,111.53 and place downpayment of \$10,000.	36,187 -----
Total	\$49,079 =====

Maturity of mortgage payable are as follows:

<u>Year Ending 12/31</u>	<u>Amount</u>
1996	\$ 723
1997	795
1998	874
1999	961
2000	45,726

	\$49,079
	=====

NOTE F - BOARD OF DIRECTORS COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member in his/her capacity as a Director.

INTERNAL CONTROL REPORT

CHARLES F. WEBB

CERTIFIED PUBLIC ACCOUNTANT

**REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GAS**

Christian Community Youth Against Drugs Foundation
1528 Louisa Street
New Orleans, LA 70117

I have audited the financial statements of Christian Community Youth Against Drugs Foundation as of and for the year ended December 31, 1995, and have issued my report thereon dated May 17, 1996.

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

The management of Christian Community Youth Against Drugs Foundation is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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 executed 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, projection on 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 my audit of the financial statements of Christian Community Youth Against Drugs Foundation for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine our auditing procedures for the purpose of expressing my opinion on the financial statements and to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, and others within the organization and appropriate state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Charles F. Webb
Certified Public Accountant

May 17, 1996

REPORT ON INTERNAL CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL AWARDS

Christian Community Youth Against Drug Foundation
1528 Louisa Street
New Orleans, LA 70117

I have audited the financial statements Christian Community Youth Against Drug Foundation as of and for the year ended December 31, 1995, and have issued my report thereon dated May 17, 1996.

I conducted my audit 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. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether Christian Community Youth Against Drug Foundation complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing my audit for the year ended December 31, 1995, I considered Christian Community Youth Against Drug Foundation internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on Christian Community Youth Against Drug Foundation financial statements 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 my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report date May 17, 1996.

The management of Christian Community Youth Against Drug Foundation is responsible for establishing and maintaining an internal control structure. In fulfilling this responsible, estimates and judgements 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 executed in accordance with management's authorization and recorded properly to permit the preparations of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of 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, I have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

Accounting Applications

1. Billings (in regards to reimbursements requests)
2. Cash Receipts
3. Cash Disbursements
4. Revenues and Receivables
5. Purchasing
6. Payroll
7. Property and Equipment

Controls used in Administering Federal Programs

- . Political Activity
- . Civil Rights
- . Cash Management
- . Federal Financial Reports

Specific Requirements

- . Types of Services
- . Eligibility of Cost
- . Cost Allocation
- . Cost Incurred in Approved Period
- . Grants Budgets and Revisions

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been place in operation, and I assessed control risk.

During the year ended December 31, 1995, Christian Community Youth Against Drug Foundation, expended 100% of its total federal awards under non-major programs.

I performed tests of control as required by OMB Circular A-133 to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I 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 applicable to each of the federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance.

My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express an opinion.

My consideration of internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standard establish by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific 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 program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, and others within the organization and appropriate state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Charles F. Webb
Certified Public Accountant

May 17, 1996

COMPLIANCE REPORTS

CHARLES F. WEBB

CERTIFIED PUBLIC ACCOUNTANT

**REPORT ON COMPLIANCE WITH LAWS, REGULATIONS, CONTRACTS, AND GRANTS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GAS WHEN UNCERTAINTY ABOUT THE EFFECTS ON NONCOMPLIANCE EXIST**

Christian Community Youth Against Drug Foundation
1528 Louisa Street
New Orleans, LA 70117

I have audited the financial statements Christian Community Youth Against Drug Foundation as of and for the year ended December 31, 1995, and have issued my report thereon dated May 17, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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 Christian Community Youth Against Drug Foundation is the responsibility of Christian Community Youth Against Drug Foundation management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Christian Community Youth Against Drug Foundation's compliance with certain provision of laws, regulations, contracts, and grants. However, my objective of my audit of financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in laws, regulations, contracts, on grants that cause us to conclude that the aggregation of the misstatement resulting from those failures on violations is material to the financial statements. The results of my test of compliance disclosed the following instances of noncompliance.

State of Condition - 1099's were not issued for professional service in excess of \$600.00.

Cause of Condition - Unknown.

Effect of Condition - Non-issuance of 1099's may result in penalties access against the agency. Additionally the relationship between independent contractor and employee is a factor that should be addressed.

Recommendation - 1099's should be issued and reported to the appropriate agency.

I considered these material instances of noncompliance in forming my opinion on whether Christian Community Youth Against Drug Foundation's 1995 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and the report does not affect my report date May 17, 1996, on those financial statements.

Except as described above, the result of my tests of compliance indicate that, with respect to the items tested, Christian Community Youth Against Drug Foundation complied, in all material respects, with the provision referred to in third paragraph of this report; and, with respect to items not tested, nothing came to my attention that caused me to believe that Christian Community Youth Against Drug Foundation had not complied, in all material respects, with those provision.

This report is intended for the information of the audit committee, management, and others within the organization and appropriate state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Charles F. Webb
Certified Public Accountant

May 17, 1996

CHARLES F. WEBB

CERTIFIED PUBLIC ACCOUNTANT

REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
NONMAJOR PROGRAM TRANSACTIONS

Christian Community Youth Against Drug Foundation
1528 Louisa Street
New Orleans, LA 70117

I have audited the financial statements Christian Community Youth Against Drug Foundation as of and for the year ended December 31, 1995, and have issued my report thereon dated May 17, 1996.

In connection with my audit of the financial statements of Christian Community Youth Against Drug Foundation and with my consideration of Christian Community Youth Against Drug Foundation's internal control structure used to administer federal programs, as required by Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions, I selected certain transactions applicable to certain nonmajor federal programs for the year ended December 31, 1995. As required by OMB Circular A-133, I performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Christian Community Youth Against Drug Foundation's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Christian Community Youth Against Drug Foundation had not complied, in all material respects, with those requirements.

This report is intended for the information of the audit committee, management, and others within the organization and appropriate state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Charles F. Webb
Certified Public Accountant

May 17, 1996

SUPPLEMENTARY INFORMATION

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
Schedule of Federal Financial Assistance
For the Year Ended December 31, 1995

<u>Federal Grantor/ Pass-Thru Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Thru Number</u>	<u>Grant Award</u>	<u>Revenue</u>	<u>Expen- diture</u>
Dept of Health & Human Services					
HIV		13.991	\$ 78,420	\$ 78,420	\$ 79,531
Target City		13.992	63,275	63,275	69,283
Great Expectations City of New Orleans		13.667	74,769	64,916	64,916
			-----	-----	-----
Total Federal Assistance			216,464	206,611	213,730
Institute of Mental Hygiene			94,500	94,500	82,134
Children of Salvation			13,798	13,798	13,892
Other Income				202	202
			-----	-----	-----
Total			\$324,762	\$315,111	\$309,958
			=====	=====	=====

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
Prior Year Findings and Corrective Actions

Finding - Monthly bank reconciliations are not timely prepared.

Corrective Actions - No corrective action has been taken.

Finding - Single signature on checks were used during the audit period.

Corrective Actions - No corrective action has been taken.

Finding - Checks were written out to cash by agency for expenses other than miscellaneous.

Corrective Actions - Corrective action has been taken.

CHRISTIAN COMMUNITY YOUTH AGAINST DRUGS FOUNDATION
Findings and Recommendations

Finding - Monthly bank reconciliations are not timely prepared.

Recommendation - Bank reconciliations should be done for each bank account in a timely manner to ensure accurate balances.

Finding - Single signature on checks were used during the audit period.

Recommendation - To strengthen the internal control structure, dual signatures should be required for each check written.

Finding - 1099's were not issued for professional services.

Recommendation - 1099's should be issued and reported to the appropriate agency.