

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 in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2) except for Wansie Pagler, employed as a Teacher's Aide, who is the daughter of Irene Pagler, Secretary.

#### Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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

We traced a board resolution on August 20, 1966 which gave Cardace Brown-Herod, Director authority to negotiate contracts with the Louisiana Office of Urban Affairs and Development and full authority to execute all necessary actions to implement the contract. We also traced the budget to the Application for 1966-1967 Funds submitted to the Office of Urban Affairs by Cardace Brown-Herod.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did exceed the budgeted amounts by more than 5% in the following categories: miscellaneous revenue, program director salary, instructors' salaries, youth counselor salary, office supplies, postage, and travel.

8. Randomly select 5 disbursements made during the period under examination and:

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

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

All 6 payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting five of the six selected disbursements did not indicate approval for payment; however, a board resolution was passed authorizing the program director to pay all bills. The sixth disbursement selected, a travel reimbursement for the program director, was specifically approved for payment by a board member.

#### Minutes

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by 18A-604 42:1 through 42:12 (the open meetings law).

Management asserted that documents were properly posted regarding the notice of each meeting and the agenda.

#### Bank

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 copies of all bank deposit slips 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, advances, or gifts.

A review of the minutes of the board of directors for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. In prior years advances totaling \$1,880 were made to the program director. That amount is shown on the accompanying Balance Sheet.

**RAYMOND, BROUSSARD & BROWN**

A PROFESSIONAL CORPORATION

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CPA  
 CERTIFIED PUBLIC ACCOUNTANTS

Paul F. Raymond, Jr., C.P.A., Member  
 Kathryn D. Broussard, C.P.A.  
 Richard L. Brown, C.P.A.  
 Robert W. Brown, C.P.A.

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**ACCOUNTANTS' COMPILATION REPORT**

To the Board of Directors  
 North Baton Rouge Tutorial Program, Inc.  
 Baton Rouge, Louisiana

We have compiled the accompanying statement of assets, liabilities, and fund balances - cash basis of the North Baton Rouge Tutorial Program, Inc. a nonprofit organization as of June 30, 1996, and the related statement of revenues, expenses and fund balances - cash basis 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. These financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Raymond, Broussard & Brown*

**Raymond, Broussard & Brown**  
**Legitimate Auditor**

Baton Rouge, Louisiana  
 December 3, 1996

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JAN 28 1981

STATE BAR OF MISSISSIPPI, INC.  
AS MEMBERS IT ORGANIZATION

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1980  
(WITH ACCOMPANYING COMPILATION REPORT)

Under provisions of state law, this report is a public document. A copy of the report has been furnished 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 28 1981

We were not engaged to, and did not, perform an examination, 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 North Baton Rouge Tutorial Program, Inc. 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.

*Raymond B. Johnson, III*

Baton Rouge, Louisiana  
December 2, 1996