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Office of the Auditor  
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NATIONAL COUNCIL OF AIGRO MONROE  
OF GREATER NEW ORLEANS

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DECEMBER 31, 1985

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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 Auditor, or his assistant 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 8-14-86

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Form K-1000, 1/79

INDEPENDENT AUDITOR'S REPORT

**INDEPENDENT AUDITOR'S REPORT**

June 30, 1998

Board of Directors  
National Council of Negro Women  
at Greater New Orleans  
7088 Carondelet  
New Orleans, La. 70118

I have audited the accompanying statements of financial position of National Council of Negro Women of Greater New Orleans (a non-profit organization) as of December 31, 1998 and the related statements of activities, functional expenses, and cash flows for the year then ended in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of National Council of Negro Women of Greater New Orleans and as such is the responsibility of management.

I conducted my audit in accordance with generally accepted auditing standards. These 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 reasonable basis for my opinion.

In my opinion the financial statements referred to above present fairly, in all material respects, the financial position of National Council of Negro Women of Greater New Orleans at December 31, 1998 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

*Y. C.*

**NATIONAL COUNCIL OF NEGRO WOMEN  
 OF GREATER NEW ORLEANS  
 STATEMENTS OF FINANCIAL POSITION  
 DECEMBER 31, 1999**

	1999
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,427.36
Cash restricted for construction (Note 5)	102,795.40
Accounts receivable (Note 1)	101,458.61
Prepaid expense	2,340.00
Deposits on leased and other property	4,004.54
Property and equipment (Note 2)	33,694.27
<b>TOTAL ASSETS</b>	<b>246,719.18</b>
<b>LIABILITIES</b>	
Accounts payable	8,618.01
Payroll taxes payable	17,092.08
Other Debt	12,809.20
Notes Payable	10,158.72
Notes Payable Crown Foundation (Note 4 & 6)	35,000.00
<b>TOTAL LIABILITIES</b>	<b>83,678.01</b>
<b>NET ASSETS, as restated</b>	
Unrestricted	2,237.79
Temporarily restricted (Note 5)	102,795.40
<b>TOTAL NET ASSETS</b>	<b>104,433.19</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 246,112.19</b>

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

**NATIONAL COUNCIL OF NEGRO WOMEN  
OF GREATER NEW ORLEANS  
STATEMENTS OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 1995**

	<b>1995</b>
<b>UNRESTRICTED NET ASSETS (WOM 1)</b>	
<b>Support</b>	
<i>Fees &amp; Grants from Govern</i>	\$ 483,524.34
<i>United Way Contributions</i>	180,072.88
<i>Miscellaneous Income</i>	16,422.51
<b>TOTAL UNRESTRICTED SUPPORT</b>	<b>680,020.73</b>
 <b>EXPENSES</b>	
<b>Program services</b>	
<i>Adolescent Mothers Initiative</i>	126,241.61
<i>Teen Enlightenment Center</i>	70,024.07
<i>Carl O. Perkins</i>	21,516.84
<i>Rays of Hope</i>	143,008.21
<i>Family Preservation</i>	112,359.48
<i>Expansion</i>	16,457.97
<i>Family Literacy</i>	33,811.39
<b>Supporting services</b>	
<i>Management and general programs</i>	627,808.30
<b>TOTAL EXPENSES</b>	<b>683,999.85</b>
 <b>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>	 <b>(3,979.12)</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>114,403.07</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 110,423.95</b>

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 DECEMBER 31, 1985

	FAMILY LITERACY	CARE PROGRAMS	ADOLESCENT MOTHERS INITIATIVE
<b>COMPENSATION-RELATED EXPENSES</b>			
Salaries	\$ 23,188.35	\$ 8,921.27	\$ 66,647.70
Payroll Taxes	3,289.28	1,432.12	8,242.60
Employee Health & retirement	-	-	5,472.78
Total Compensation Expenses	<u>26,478.63</u>	<u>10,353.39</u>	<u>79,363.08</u>
<b>CONFERENCES AND TRAINING</b>	-	-	423.80
<b>EQUIPMENT &amp; FIXED ASSETS</b>	-	533.20	1,794.35
<b>OCCUPANCY EXPENSE</b>	2,436.89	1,881.00	9,174.23
<b>SPECIFIC ASSISTANCE</b>	-	3,249.00	4,728.19
<b>OTHER EXPENSES</b>			
Outside Printing and publications	183.10	47.87	787.03
Organization dues	-	-	-
Professional fees	2,200.00	2,870.25	13,899.92
Supplies and general expenses	1,949.48	1,577.08	3,833.25
Telephone	249.99	-	4,981.37
Travel and Transportation	7.85	200.00	8,328.87
Miscellaneous	125.55	1,605.87	(48.06)
<b>Total Expenses</b>	<u>\$ 33,611.39</u>	<u>\$ 21,516.54</u>	<u>\$ 128,241.61</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 DECEMBER 31, 1985

	<u>EXPANSION PROGRAM</u>	<u>TEEN ENLIGHTENMENT</u>	<u>FAMILY PRESERVATION</u>
<b>COMPENSATION-RELATED EXPENSES</b>			
Salaries	\$ 11,888.31	\$ 3,085.88	\$ 72,003.77
Payroll Taxes	1,737.14	1,116.97	8,777.02
Employee health & retirement	-	-	-
Total Compensation Expenses	<u>13,625.45</u>	<u>4,202.85</u>	<u>80,780.79</u>
<b>CONFERENCES AND TRAINING</b>	-	-	1,028.20
<b>EQUIPMENT &amp; FIXED ASSETS</b>	-	-	8,482.20
<b>OCCUPANCY EXPENSE</b>	169.27	2,607.19	2,275.66
<b>SPECIFIC ASSISTANCE</b>	-	-	1,910.00
<b>OTHER EXPENSES</b>			
Outside Printing and publications	-	678.20	577.10
Organization dues	-	-	1,853.45
Professional fees	-	-	-
Supplies and general expenses	2,221.16	1,338.91	5,918.24
Telephone	387.82	743.23	3,983.13
Travel and Transportation	-	610.59	3,273.97
Miscellaneous	57.50	372.42	58.23
<b>Total Expenses</b>	<u>\$ 16,461.37</u>	<u>\$ 10,354.07</u>	<u>\$ 112,258.48</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 DECEMBER 31, 1986

	<u>RAYS OF NCFE</u>	<u>OTHER PROGRAMS</u>	<u>SUPPORTING SERVICES AND MANAGEMENT</u>
<b>COMPENSATION-RELATED EXPENSES</b>			
Salaries	\$ 83,758.24	\$ 18,287.08	\$ 84,281.02
Payroll Taxes	9,887.77	2,858.19	11,424.52
Employee health & retirement	40.00	-	1,773.07
Total Compensation Expenses	<u>93,686.01</u>	<u>19,145.27</u>	<u>77,486.61</u>
<b>CONFERENCES AND TRAINING</b>	70.00	4,500.00	3,785.78
<b>EQUIPMENT &amp; FIXED ASSETS</b>	4,185.44	958.00	3,378.29
<b>OCCUPANCY EXPENSE</b>	25,081.73	3,484.73	20,777.58
<b>SPECIFIC ASSISTANCE</b>	600.00	280.00	-
<b>OTHER EXPENSES</b>			
Outside Printing and publications	-	1,721.48	2,436.22
Organization dues	1,575.80	-	682.50
Professional fees	580.00	20,893.49	12,880.00
Supplies and general expenses	4,883.82	2,173.84	5,452.60
Telephone	2,266.61	897.16	5,728.14
Travel and Transportation	12,089.72	1,385.60	8,648.05
Miscellaneous	268.88	758.53	3,283.20
<b>Total Expenses</b>	<u>\$ 145,326.31</u>	<u>\$ 58,096.35</u>	<u>\$ 141,801.85</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 DECEMBER 31, 1983**

	<u>TOTAL EXPENSES</u>
<b>COMPENSATION-RELATED EXPENSES</b>	
Salaries	\$ 355,921.30
Payroll Taxes	48,433.28
Employee health & retirement	7,285.62
Total Compensation Expenses	<u>411,640.20</u>
<b>CONFERENCES AND TRAINING</b>	9,806.85
<b>EQUIPMENT &amp; FIXED ASSETS</b>	30,241.85
<b>OCCUPANCY EXPENSE</b>	68,658.08
<b>SPECIFIC ASSISTANCE</b>	10,384.19
<b>OTHER EXPENSES</b>	
Outside Printing and publications	6,421.70
Organization Dues	3,612.75
Professional fees	52,743.66
Supplies and general expenses	25,450.17
Telephone	18,948.17
Travel and Transportation	32,452.95
Miscellaneous	6,733.29
<b>Total Expenses</b>	<u>\$ 689,899.05</u>

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



**NATIONAL COUNCIL OF NEGRO WOMEN  
 OF GREATER NEW ORLEANS  
 STATEMENTS OF CASH FLOWS  
 YEAR ENDED DECEMBER 31, 1995**

	<u>1995</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>\$ (3,989.92)</u>
<i>Increase in net assets</i>	
<i>Adjustments to reconcile increase in net assets to net cash provided by operating activities:</i>	
<i>(Increase) decrease in operating assets</i>	
Accounts receivable	(93,445.67)
Deposits on leased and other property	732.48
<i>Increase (decrease) in operating liabilities</i>	
Accounts payable	(48,297.19)
Compensation	17,992.00
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(103,018.38)</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	 (5,046.00)
<i>Payments of Other Debt</i>	
<i>Receipts from Notes Payable First Bank &amp; Trust</i>	40,159.12
<i>Payments of Brown Foundation Notes Payable</i>	(5,000.00)
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>(97.88)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>(104,774.00)</u>
 <b>BEGINNING CASH AND CASH EQUIVALENTS</b>	 <u>209,292.00</u>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<u>\$ 104,517.94</u>

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

NATIONAL COUNCIL OF NEGRO WOMEN  
OF GREATER NEW ORLEANS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1989

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 Grants:

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.

Contract Services:

No amounts have been reflected in the statements for contract 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 relative fund liability is incurred.

Receivables:

The receivable balance at December 31, 1989 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 this 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 year ending December 31, 1989.

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.

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COMPLIANCE AUDIT REPORT

NATIONAL COUNCIL OF NEGRO WOMEN  
OF GREATER NEW ORLEANS, INC.

DECEMBER 31, 1993

NATIONAL COUNCIL OF NEGRO WOMEN  
OF CREATION AND ORGANS, INC.

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MEMBER AICPA, CPA

MEMBER OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS - STATE OF LOUISIANA

**INDEPENDENT AUDITOR'S REPORT  
ON SCHEDULE OF FEDERAL AWARDS**

June 30, 1988

Board of Directors  
National Council of Negro Women  
of Greater New Orleans, Inc.  
1588 Carondelet Street  
New Orleans, LA 70130

I have audited the financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) for the year ended December 31, 1988 and have issued my report thereon dated June 1988. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-213, "Audits of Institutions of Higher Education and Other Non-profit Organizations." These standards and OMB Circular A-213 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.

My audit was made for the purpose of forming an opinion on the basic financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) taken as a whole. The accompanying schedule of federal awards contained on Page 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information on the Schedule of Federal Awards 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.

Steve Kissee

FEDERAL COUNCIL OF HEAD WOMEN OF UNITED WAY ORLEANS, INC.  
 REPORT OF FEDERAL AID  
 FOR THE YEAR ENDED DECEMBER 31, 1951

AGENCY	PROJECT DESCRIPTION	CONTRACT PERIOD	TYPE OF COSTS	DIRECT ASSIGNMENTS/ EXPENDITURES
<u>BLACK PROGRAM</u>				
State of Louisiana - Office of Community Services	Family Preservation Program	01/01-12/31	W/A	212,250
New Orleans - Ryan White Unit	S. G. 1250 Planning Council Steps of Hope Program		W/A	145,550
<u>OTHER FEDERAL AGENCY</u>				
City of - New Orleans	Grant Family Library	01/01-02/31	GD&D-141	33,811
New Orleans - Yu-Pock Institute	Single Parent Grant Earl D. Perkins Youthful Education Funds	07/01-04/30	W/A	33,550
State of Louisiana - Office of Community Services	Special Service Block Grant Evan Delightment Center Program	07/01-04/30	FROM BOARD	47,500
<b>TOTAL FEDERAL AID</b>				<b>\$472,661</b>

NOTES TO THE SCHEDULE OF FEDERAL AWARDS  
DECEMBER 31, 1982

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

Grant disbursements/expenditures disclosed on the schedule of federal awards are recorded using the accrual method of accounting. Under this method, expenditures are recognized when the related liability is incurred.

INDEPENDENT AUDITOR'S REPORT  
ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 30, 1996

Board of Directors  
National Council of Negro Women  
of Greater New Orleans, Inc.  
1508 Carondelet Street  
New Orleans, LA 70138

I have audited the financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) as of and for the year ended December 31, 1995, and have issued my report thereon dated June 30, 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 also conduct and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of National Council of Negro Women of Greater New Orleans, Inc. for the year ended December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of National Council of Negro Women of Greater New Orleans, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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, projections 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 in the following categories: Cash, Cash receipts/receivables, Cash disbursements/payables and Payroll. 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 placed in operation, and I assessed control risk.

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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management, and applicable city, state, or federal agencies. However, this report is a matter of public record and its distribution is not limited.

Steve Siscoe

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH LAWS AND REGULATIONS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 30, 1986

Board of Directors  
National Council of Negro Women  
of Greater New Orleans, Inc.  
1204 Carondelet Street  
New Orleans, LA 70119

I have audited the financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) as of and for the year ended December 31, 1985, and have issued my report thereon dated June 10th.

I conducted my audit in accordance with generally accepted auditing standards, 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 National Council of Negro Women of Greater New Orleans, Inc. is the responsibility of National Council of Negro Women of Greater New Orleans, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of National Council of Negro Women of Greater New Orleans, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, National Council of Negro Women of Greater New Orleans, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that National Council of Negro Women of Greater New Orleans, Inc. had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Directors, management, and applicable city, State or Federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Steve Kinase

INDEPENDENT AUDITOR'S REPORT  
ON THE INTERNAL CONTROL STRUCTURE USED  
IN ADMINISTERING FEDERAL AWARDS

June 30, 1998

Board of Directors  
National Council of Negro Women  
of Greater New Orleans, Inc.  
1808 Carondelet Street  
New Orleans, LA 70130

I have audited the financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) for the year ended December 31, 1998, and have issued my report thereon dated June 30th. I have also audited National Council of Negro Women of Greater New Orleans, Inc.'s compliance with requirements applicable to major federal programs, and have issued my report thereon dated June 30th.

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, "Standards and Regulations of Higher Education and Other Non-profit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether National Council of Negro Women of Greater New Orleans, Inc. complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing my audits for the year ended December 31, 1998, I considered National Council of Negro Women of Greater New Orleans, Inc.'s internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on National Council of Negro Women of Greater New Orleans, Inc.'s 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 dated June 30th.

During the year ended December 31, 1998, National Council of Negro Women of Greater New Orleans, Inc. expended 71 percent of its total federal awards under major federal award programs and the following non-major federal award programs: Kinglee Paredé Grant,

Social Service Block, Open White I & II, JTPA Grants and S.I.V./AIDS Program. As required by GAO Circular 8-133, my consideration of the internal control structure also included:

1. Tests of controls 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 are applicable to each of the Organization's major federal award programs, which are identified in the accompanying schedule of federal awards, and the aforementioned non-major programs. 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 so express such an opinion.
2. Obtaining an understanding of (a) the design 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 are applicable to the Organization's other non-major federal financial assistance programs and (b) whether they have been placed in operation.

The management of National Council of Negro Women of Greater New Orleans, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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 no 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 preparation of financial statements in accordance with generally accepted accounting principles, and that federal award 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, projections 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 in the following categories:

ACCOUNTING CONTROLS

Cash  
Support, receivable and receipts  
Expenses for program and supporting services and accounts payable  
Payroll and related activities

GENERAL REQUIREMENTS

Political activity  
Civil rights  
Federal financial reports

SPECIFIC REQUIREMENTS

Types of services allowed or not allowed  
Eligibility  
Claims for advances and reimbursements  
Special requirements of the grant

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

My consideration of the internal control structure policies and procedures used in administering Federal awards 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 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 Federal award programs 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 Board of Directors, management, and applicable city, state or Federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Steve Kinross

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH SPECIFIC REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL PROGRAMS

June 30, 1986

Board of Directors  
National Council of Negro Women  
of Greater New Orleans, Inc.  
1504 Carondelet Street  
New Orleans, LA 70139

I have audited the financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) as of and for the year ended December 31, 1985, and have issued my report thereon dated June 1986.

I have also audited National Council of Negro Women of Greater New Orleans, Inc.'s (a non-profit organization) compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; claims for reimbursements; and other specific requirements that are applicable to each of its major federal programs, which are identified in the accompanying schedule of federal awards, for the year ended December 31, 1985. The management of National Council of Negro Women of Greater New Orleans, Inc. is responsible for the organization's compliance with those requirements. My responsibility is to express an opinion of those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, National Council of Negro Women of Greater New Orleans, Inc. complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; claims for reimbursements; and other specific requirements that are applicable to each of its major federal programs for the year ended December 31, 1985.

*This report is intended for the information of the Board of Directors, management, and applicable city, state or federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.*

Steve Klassen

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH GENERAL REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL AWARD PROGRAMS

June 30, 1988

Board of Directors  
National Council of Negro Women  
of Greater New Orleans, Inc.  
1208 Carondelet Street  
New Orleans, LA 70130

I have audited the financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) as of and for the year ended December 31, 1988, and have issued my report thereon dated June 30th.

I have applied procedures to test National Council of Negro Women of Greater New Orleans, Inc.'s (a non-profit organization) compliance with the following requirements applicable to each of its major federal programs, which are identified in the accompanying schedule of federal awards, for the year ended December 31, 1988: political activity, civil rights, federal financial reports, Davis-Bacon Act, cash management, allowable cost, drug-free workplace, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-profit Institutions". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on National Council of Negro Women of Greater New Orleans, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that National Council of Negro Women of Greater New Orleans, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Directors, management and applicable City, State or Federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Steve Klauas



INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
NON-MAJOR FEDERAL PROGRAM TRANSACTIONS

June 30, 1994

Board of Directors  
National Council of Negro Women  
of Greater New Orleans, Inc.  
1500 Carondelet Street  
New Orleans, LA 70130

I have audited the financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization) as of and for the year ended December 31, 1993, and have issued my report thereon dated June 30th.

In connection with my audit of the 1993 financial statements of National Council of Negro Women of Greater New Orleans, Inc. (a non-profit organization), and with my obtaining an understanding of the Organization's internal control structure used to administer federal programs, as required by Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-profit Organizations", I selected certain transactions applicable to certain non-major federal programs for the year ended December 31, 1993. As required by Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed; eligibility; and other specific requirements 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 the Organization's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these 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 National Council of Negro Women of Greater New Orleans, Inc. had not complied, in all material respects, with these requirements.

This report is intended for the information of the Board of Directors, management, and applicable City, State or Federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Steve Kinsey

**NATIONAL COUNCIL OF NEGRO WOMEN  
OF GREATER NEW ORLEANS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988**

**3. LEASES:**

The organization leases office space located on Carondelet Street and Jackson Avenue, and Old Genilly 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:

LEASE LOCATION	LEASE EXPIRATION DATE	MINIMUM LEASE PAYMENTS		TOTAL
		1989	1990	
Carondelet Street	Annually Renewed	\$12,000	0	\$12,000
Jackson Avenue	Annually Renewed	\$12,000	0	\$12,000
Old Genilly	Annually Renewed	\$12,000	0	\$12,000

**4. RESTRICTIONS ON ASSETS**

Substantially all of the restrictions on assets relate to funds raised/borrowed to build the Liberty House. As of December 31, 1988, plans and specifications for the building were still being formulated, but are near completion. Some surface work has begun at the site. The organization has an interest free note to the Brown Foundation for \$25,000.00. Payments from this note are restricted to the construction of the Liberty House. The note will be paid back \$5,000.00 per year.