

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.

WEST MONROE, LOUISIANA

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FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2003

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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 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 8-4-04

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
WEST MONROE, LOUISIANA  
DECEMBER 31, 2003

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- Tax Preparation & Planning
  - Individual & Partnership
  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

April 26, 2004

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Louisiana Alliance of Boys & Girls Clubs, Inc.  
West Monroe, Louisiana

We have audited the accompanying statement of financial position of Louisiana Alliance of Boys & Girls Clubs, Inc. (a nonprofit organization) as of December 31, 2003, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Alliance of Boys & Girls Clubs, Inc. as of December 31, 2003, and the changes in its net assets and its cash flows for the year then ended 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 April 26, 2004, on our consideration of Louisiana Alliance of Boys & Girls Clubs, Inc.'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.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Louisiana Alliance of Boys & Girls Clubs, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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April 26, 2004

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Louisiana Alliance of Boys & Girls Clubs, Inc.  
West Monroe, Louisiana

We have audited the financial statements of Louisiana Alliance of Boys & Girls Clubs, Inc. (a nonprofit organization) as of and for the year ended December 31, 2003, and have issued our report thereon dated April 26, 2004. We conducted our audit in accordance with accounting 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 Louisiana Alliance of Boys & Girls Clubs, Inc.'s financial statements are 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*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Louisiana Alliance of Boys & Girls Clubs, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable

conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Louisiana Alliance of Boys & Girls Clubs, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 03-1.

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 statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Johnston, Perry, Johnson & Associates, L.L.P.*

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April 26, 2004

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors  
Louisiana Alliance of Boys & Girls Clubs, Inc.  
West Monroe, Louisiana

We have audited the compliance of Louisiana Alliance of Boys & Girls Clubs, Inc. (a nonprofit organization) 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 each of its major federal programs for the year ended December 31, 2003. Louisiana Alliance of Boys & Girls Clubs, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Louisiana Alliance of Boys & Girls Clubs, Inc.'s management. Our responsibility is to express an opinion on Louisiana Alliance of Boys & Girls Clubs, Inc.'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, *Audits 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 noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana Alliance of Boys & Girls Clubs, Inc.'s compliance with those 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 of Louisiana Alliance of Boys & Girls Clubs, Inc.'s compliance with those requirements.

## Internal Control over Compliance

The management of Louisiana Alliance of Boys & Girls Clubs, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Louisiana Alliance of Boys & Girls Clubs, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal 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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Louisiana Alliance of Boys & Girls Clubs, Inc.'s ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 03-1.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Johnston, Perry, Johnson & Associates, L.L.P.*

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CERTIFIED PUBLIC ACCOUNTANTS

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2003

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	42,268
Accounts Receivable (Net of Allowance for Bad Debts of None)	<u>40,075</u>

<u>TOTAL CURRENT ASSETS</u>	<u>82,343</u>
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<u>TOTAL ASSETS</u>	<u>82,343</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Due to Clubs	<u>73,641</u>
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<u>TOTAL CURRENT LIABILITIES</u>	<u>73,641</u>
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NET ASSETS

General Fund - Unrestricted	<u>8,702</u>
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<u>TOTAL NET ASSETS</u>	<u>8,702</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>82,343</u>
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The accompanying notes are an integral part of these financial statements.

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2003

UNRESTRICTED NET ASSETS

SUPPORT AND REVENUE

Member Fees & Dues	5,500
Grants - TANF	460,020
Interest Income	<u>18</u>

<u>TOTAL UNRESTRICTED SUPPORT AND REVENUE</u>	<u>465,538</u>
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EXPENSES

Program Services	348,932
Management and General	<u>117,432</u>

<u>TOTAL EXPENSES</u>	<u>466,364</u>
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<u>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</u>	<u>( 826)</u>
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<u>TOTAL INCREASE (DECREASE) IN NET ASSETS</u>	<u>( 826)</u>
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<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>9,528</u>
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<u>NET ASSETS - END OF YEAR</u>	<u><u>8,702</u></u>
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The accompanying notes are an integral part of these financial statements.

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED DECEMBER 31, 2003

ACCOUNT	<u>FUND-RAISING</u>	<u>PROGRAM SERVICES</u>	<u>GENERAL AND ADMINISTRATIVE</u>	<u>TOTALS</u>
Salaries	-	293,468	86,675	380,143
Benefits	-	33,811	17,309	51,120
Audit	-	-	1,995	1,995
Supplies	-	14,623	152	14,775
Travel	-	2,278	3,195	5,473
Office	-	1,118	967	2,085
Equipment Rental & Repairs	-	-	3,240	3,240
Telephone	-	-	156	156
Postage	-	50	154	204
Insurance	-	-	1,904	1,904
Training	-	3,572	1,680	5,252
Bank Charges	-	12	-	12
Taxes & Licenses	-	-	5	5
<b>TOTAL EXPENSES BEFORE DEPRECIATION</b>	-0-	348,932	117,432	466,364
<b>DEPRECIATION</b>	-0-	-	-	-0-
<b>TOTAL EXPENSES</b>	-0-	348,932	117,432	466,364

The accompanying notes are an integral part of these financial statements.

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2003

OPERATING ACTIVITIES

Change in Net Assets	( 826)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	-
(Increase) Decrease in Accounts Receivable	28,039
Increase (Decrease) in Accounts Payable and Accrued Liabilities	<u>2,045</u>
Net Cash Provided (Used) by Operating Activities	29,258

INVESTING ACTIVITIES

None -0-

FINANCING ACTIVITIES

None -0-

NET INCREASE IN CASH AND CASH EQUIVALENTS 29,258

CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR 13,010

CASH AND CASH EQUIVALENTS - END OF YEAR 42,268

SUPPLEMENTAL DATA:

Interest Paid	-0-
Income Taxes	-0-

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2003

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) Operations and Reporting Entity

Louisiana Alliance of Boys & Girls Clubs, Inc. is a non-profit corporation organized to promote the Louisiana based Boys and Girls Clubs by supportive activities related to the state legislature. The Organization is supported by dues from Boys and Girls Clubs located in Louisiana and by state grants.

(B) Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

(C) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

(D) Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

(E) Bad Debts

The reserve method of accounting for bad debts is used. Management believes no allowance for bad debts is needed.

(F) Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. Fund-raising costs are not material.

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2003

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(G) Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(H) Release of Restriction

Louisiana Alliance of Boys & Girls Clubs, Inc. has adopted the policy that when donor-restricted assets are received, and the restrictions are met in the same period, the resources are classified as unrestricted. In addition, gains and losses on investments are also classified as unrestricted unless state law requires such gains and losses to be restricted. During the year 2003, all restrictions on donated resources have been met and the resources are classified as unrestricted.

(I) Advertising Expenses

The Corporation expenses advertising costs as they are incurred. Advertising expenses for the years ended December 31, 2003 were not material.

(2) FEDERAL GRANTS

The TANF (Temporary Assistance to Needy Families) Program is administered by the State of Louisiana to provide a Teen Pregnancy Prevention Program for at-risk youth. The loss of this grant would have a material negative effect on the Organization.

(3) INCOME TAXES

Louisiana Alliance of Boys & Girls Clubs, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements.

(4) CASH ACCOUNTS

All cash is deposited in financial institutions which have FDIC insurance coverage.

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2003

(5) COMMITMENTS AND CONTINGENCIES

No material commitments and contingencies were outstanding.

(6) DONATED SERVICES

The Organization received donated services at various times during the year, mostly from officers and board members. No value for these services has been recorded in these financial statements.

ADDITIONAL INFORMATION

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003

FEDERAL ASSISTANCE  
PROGRAMS

FEDERAL CFDA  
NUMBER

DISBURSEMENTS/  
EXPENDITURES

Temporary Assistance for  
Needy Families  
(Pass Through Funds)

93.558

460,020

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Louisiana Alliance of Boys & Girls Clubs, Inc. and is presented on the accrual basis of accounting. All federal assistance received directly or passed-through other government or non-profit agencies is included on the schedule.

NOTE 2 SUBRECIPIENTS

Louisiana Alliance of Boys & Girls Clubs, Inc. did not provide federal awards to subrecipients.



LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2003

SECTION II - FINANCIAL STATEMENT FINDINGS

Internal Control

03-1

Criteria: The federal program requires supervisor approval of all time recorded before requests for reimbursement are submitted.

Conditions: At December 31, 2003, it was noted that time records were not approved by appropriate personnel.

Questioned Cost: None

Context: Internal control policies.

Effect: This finding has no effect on the financial statements.

Cause: The Organization did not require all timesheets to include a supervisors approval for reimbursement of salaries.

Recommendation: We recommend that supervisors approve all time records used for reimbursement purposes.

Response: The Board of Directors agrees with this finding and will require all timesheets to be approved by a supervisor before reimbursements are made.

Compliance

There were no findings nor questioned costs for compliance for the year ended December 31, 2003.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Internal Control

03-1

Criteria: The federal program requires supervisor approval of all time recorded before requests for reimbursement are submitted.

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2003

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Conditions: At December 31, 2003, it was noted that time records were not approved by appropriate personnel.

Questioned Cost: None

Context: Internal control policies.

Effect: This finding has no effect on the financial statements.

Cause: The Organization did not require all timesheets to include a supervisors approval for reimbursement of salaries.

Recommendation: We recommend that supervisors approve all time records used for reimbursement purposes.

Response: The Board of Directors agrees with this finding and will require all timesheets to be approved by a supervisor before reimbursements are made.

Compliance

There were no findings nor questioned costs for compliance for the year ended December 31, 2003.

LOUISIANA ALLIANCE OF BOYS & GIRLS CLUBS, INC.  
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2003

Internal Control

Not applicable

Compliance

Finding: The audit was not submitted to the Legislative Auditor by the end of the sixth month after the fiscal year end.

Status: The audit for the current year is submitted timely.