

6225

RECEIVED  
LEGISLATIVE AUDITOR  
2007 JUN -5 AM 9:27

**MCKINLEY HIGH ALUMNI ASSOCIATION**  
**OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER**  
**PLANNING AND RENOVATIONS**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2006**

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 6-20-07

**McKinley High School Alumni Association  
Old McKinley High Alumni Community Center,  
Planning and Renovations' Project**

**Financial Statements**

**June 30, 2006**

**Table Of Contents**

---

**Financial Statements**

Independent Auditor's Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flows	4
Notes to Financial statements	5

**Supplemental Information**

Report on Compliance and on Internal Control in Accordance with Government auditing Standards	9
Findings and Recommendations	
Summary of Audit Results	11
Current Year Comments	12
Prior Year Comments	13
Management's Corrective Action Plan	15
Data Collection Form	17

---



**Cathy H. Scott, CPA, LLC**

4046 Winbourne Avenue

Baton Rouge, Louisiana 70805

Phone: (225) 267-6272

Fax: (225) 358-9859

cathy@cathyscottcpa.com

www.cathyscottcpa.com

**Menu of Services**

- Accounting
- Retirement Rollovers\*
- Payroll
- ROTH IRA\*
- Tax Preparation
- Investment Services\*
- Training
- Financial Planning\*



Advisory Representative  
Cathy H. Scott, CPA, MPA

\*Securities offered through:  
H.D. Vest Investment Services

Member SIPC

\*Advisory Services offered through  
H.D. Vest Advisory Services  
A non-bank subsidiary of  
Wells Fargo & Company

6333 North State Highway 161  
Fourth Floor, Irving, Texas 75038  
(972) 870-6000

**Independent Auditor's Report**

To the Board of Directors and Management of  
McKinley High School Alumni Association  
Old McKinley High Alumni Community Center, Planning and Renovations  
Baton Rouge, Louisiana

I have audited the accompanying statement of financial position of McKinley High School Alumni Association's (a nonprofit organization), Old McKinley High Alumni Community Center, Planning and Renovations, project as of June 30, 2006, and the related statements of activities, and cash flows for the year then ended. 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 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 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 the 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 McKinley High School Alumni Association's, Old McKinley High Alumni Community Center, Planning and Renovations, project as of June 30, 2006, and the changes in its 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 my report dated June 4, 2007, on my consideration of McKinley High School Alumni Association's, Old McKinley High Alumni Community Center, Planning and Renovations, project's internal control over financial reporting and my 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 my audit.

Cathy Scott  
Certified Public Accountant

June 4, 2007  
Baton Rouge, Louisiana

**THE MCKINLEY HIGH SCHOOL ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
STATEMENT OF FINANCIAL POSITION  
AS OF JUNE 30, 2006**

---

**Assets**

Current assets:

Cash	\$ 3,073
Accounts receivable, Office of Facility Planning and Control, cooperative endeavor agreement	424
Total	<u>3,497</u>

Property, plant and equipment:

Construction in progress	5,407,583
Deposit	500
<b>Total Assets</b>	<b><u>5,411,580</u></b>

**Liabilities and Net Assets**

Current liabilities:

Construction and retainage payables	33,344
Accrued expenses	1,500
Total	<u>34,844</u>

Net assets:

Temporarily restricted	5,369,549
Unrestricted	7,187
Total	<u>5,376,736</u>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 5,411,580</u></b>

The accompanying notes are an integral part of these financial statements

**THE MCKINLEY HIGH SCHOOL ALUMNI ASSOCIATION  
 OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
 PLANNING AND RENOVATIONS  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Temporarily Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
<b>Support and receipts:</b>			
State of Louisiana, Office of Facility Planning and Control	\$ 1,952,660	\$ -	\$ 1,952,660
Mckinley High School Alumni Association	-	1,500	1,500
<b>Total support, receipts, and reclassifications</b>	<u>1,952,660</u>	<u>1,500</u>	<u>1,954,160</u>
 <b>Expenditures:</b>			
Construction in progress:			
Building	1,858,968	-	1,858,968
Equipment and furniture	30,312	-	30,312
Architectural services and planning	63,380	-	63,380
Total	<u>1,952,660</u>	<u>-</u>	<u>1,952,660</u>
Administration:			
Accounting	-	1,500	1,500
Bank charges	-	125	125
Total	<u>-</u>	<u>1,625</u>	<u>1,625</u>
<b>Total expenditures</b>	<u>1,952,660</u>	<u>1,625</u>	<u>1,954,285</u>
Expenditures transferred to property, plant, and equipment and deposits	<u>(1,952,660)</u>	<u>(1,625)</u>	<u>(1,954,285)</u>
<b>Total expenditures after transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Changes in net assets</b>	1,952,660	1,500	1,954,160
<b>Net assets as of beginning of year</b>	<u>3,416,889</u>	<u>5,687</u>	<u>3,422,576</u>
<b>Net assets as of end of year</b>	<u>\$ 5,369,549</u>	<u>\$ 7,187</u>	<u>\$ 5,376,736</u>

The accompanying notes are an integral part of these financial statements

**THE MCKINLEY HIGH SCHOOL ALUMNI ASSOCIATION**  
**OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER**  
**PLANNING AND RENOVATIONS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

---

**Cash flows from operating activities**

Net assets increase (decrease)	\$ 1,954,160
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Decrease (Increase) in working capital assets:	
Accounts receivable	-
(Decrease) Increase in working capital liabilities:	
Accounts payable and accrued expenses	(562,254)
Total	1,391,906

**Cash flows from investing activities**

Property, plant and equipment	(1,392,031)
-------------------------------	-------------

**Cash flows from financing activities**

Promissory note	934,393
Principal payments	(934,393)
	-

Net increase (decrease) in cash	(125)
Cash at beginning of year	3,198
Cash at end of year	\$ 3,073

The accompanying notes are an integral part of these financial statements

**MCKINLEY HIGH ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2006**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

Old McKinley High Alumni Community Center, Planning and Renovations, is a project for the preservation, restructure and renovation, and construction of the Old McKinley High School, a historic community structure. The Louisiana Office of Facility , Planning and Control and the McKinley High School Alumni Association, a nonprofit organization, has entered into a Cooperative Endeavor Agreement, to accomplish the re-construction of the school. The project is expected to costs approximately \$6,285,000.

**Basis of Accounting**

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

**Basis of Presentation**

Financial statement presentation follows recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117 Financial statement of Not-for-Profit Organizations. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to its classification of net assets as unrestricted, temporarily restricted, and permanently restricted.

**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.

**Support and Revenue**

The project is funded through a Cooperative Endeavor Agreement, 6th Amended. The organization recognizes revenue, based on cost reimbursements. Cost reimbursements are determined from contractors' invoices and progress billings, for construction and services, approved by the architect and, further submitted to the Louisiana Office of Facility, Planning and Control for additional approval.

**Contributions**

All Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the existence and nature of any donor restrictions. The organization has not received any contributions with donor imposed restrictions that would result in temporarily or permanently restricted funds.

**MCKINLEY HIGH ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2006**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**Contributed Services**

The project receives significant services donated by members of McKinley High School Alumni Association in conducting and managing the project. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under SFAS No. 116, Accounting for Contributions Received and Contributions Made.

**Expenditures**

Monies received through the Office of Facility ,Planning and Control are immediately disbursed to contractors, based on invoices and progress billings received from contractors.

**Functional Allocation of Expenses**

Expenses are charged directly to program or management based on specific identification. Certain costs and indirect expenses will be allocated based on major components of construction and acquisition, upon completion of project.

**Cash**

Cash consists of all monies in bank. Carrying value approximates fair value because of short term maturities of financial instruments.

Throughout the year, for short intervals of time, the project's bank balance exceeded federally insured limits, primarily caused by the large denomination of funds received and deposited in bank. At June 30, 2006 the project's bank balance did not exceed federally insured limits.

**Property, Plant and Equipment**

The organization records, at cost, purchases of property, plant and equipment in excess of \$500 as fixed assets. Donations of property, plant and equipment are recorded at fair market value at the time of donation. Depreciation is calculated on the straight line method over the useful lives of its respective assets.

**Income Taxes**

The organization is a non-profit corporation, exempt under section 501(c)(3) of the internal revenue code and did not conduct unrelated business activities. Therefore, no provision for corporate income taxes have been included in the financial statements.

**NOTE 2 - Cooperative Endeavor Agreement, 6th Amended**

Old McKinley High Alumni Community Center, Planning and Renovations project is funded by a Cooperative Endeavor Agreement, 6th Amended, administered by the Louisiana Office of Facility , Planning and Control and the McKinley High School Alumni Association, a nonprofit organization.



**MCKINLEY HIGH ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2006**

---

**NOTE 2 - Cooperative Endeavor Agreement, 6th Amended - (continued)**

The Cooperative Endeavor Agreement, 6th Amended, entered into September 2005, provides for state funding through appropriations from general revenues and proceeds from issuance of general obligation bonds. The agreement has committed total state funding of \$6,285,000 through fiscal year ended June 30, 2006.

**NOTE 3 - PLANNING, CONSTRUCTION AND RENOVATION**

The project's Architect is Bani, Carville and Brown, Architects, Inc. and the general contractor is Cangelosi Ward, General Contractors, LLC, through the current phase of construction. This phase of the project is for construction and renovation of the building's interior and equipping the facility. The architect estimates that the project will be complete after construction of two(2) office spaces on the second floor. The contracts for construction of the office spaces was issued during the week ended June 23, 2006. The design, restoration and reconstruction of the building shell has been completed.

**NOTE 4 - PROPERTY, PLANT AND EQUIPMENT**

As of June 30, 2006, property, plant and equipment consist of:

Construction in progress	<u>\$ 5,407,583</u>
--------------------------	---------------------

The project remains in the construction phase, but is substantially complete. Certain areas of the building have been placed in service. Accounting for property, plant and equipment will become the responsibility of the McKinley High School Alumni Association.

**NOTE 4 - SECURITY INTEREST**

McKinley High School Alumni Association entered into a promissory note agreement with the Louisiana Public Facilities Authority, for the amount of \$1,000,000, dated May 24, 2005. The note agreement provides for interest at the annual rate of three percent (3%), and matures on October 31, 2005. McKinley High School Alumni Association pledged, as collateral, a security interest in payments, which would be due through the Cooperative Endeavor Agreement, which funds the project. Under the promissory agreement, \$934,393 was advanced to the Old McKinley High Alumni Community Center Project.

The McKinley High School Alumni Association repaid the note during October 2005.

## **SUPPLEMENTAL INFORMATION**



**Cathy H. Scott, CPA, LLC**

4046 Winbourne Avenue

Baton Rouge, Louisiana 70805

Phone: (225) 267-6272

Fax: (225) 358-9859

cathy@cathyscottcpa.com

www.cathyscottcpa.com

**Menu of Services**

- Accounting
- Retirement Rollovers\*
- Payroll
- ROTH IRA\*
- Tax Preparation
- Investment Services\*
- Training
- Financial Planning\*



Advisory Representative  
Cathy H. Scott, CPA, MPA

\*Securities offered through:  
H.D. Vest Investment Services

Member SIPC

\*Advisory Services offered through  
H.D. Vest Advisory Services  
A non-bank subsidiary of  
Wells Fargo & Company

6333 North State Highway 161  
Fourth Floor, Irving, Texas 75038  
(972) 870-6000

**Independent Auditor's 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 and Management of  
McKinley High School Alumni Association  
Old McKinley High Alumni Community Center, Planning and Renovations  
Baton Rouge, Louisiana

I have audited the financial statements of McKinley High School Alumni Association's ( a nonprofit organization), Old McKinley High Alumni Community Center, Planning and Renovations, project as of and for the year ended June 30, 2006, and have issued my report thereon dated June 04, 2007. I conducted my audit in accordance with generally accepted auditing standards 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 McKinley High School Alumni Association's Old McKinley High Alumni Community Center, Planning and Renovations financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 2006-A.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered McKinley High School Alumni Association's, Old McKinley High Alumni Community Center, Planning and Renovations, project internal control over financial reporting 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 over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect Old McKinley High Alumni Community Center, Planning and Renovations, project 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 recommendations as items 2006-B.



**Cathy H. Scott, CPA, LLC**

4046 Winbourne Avenue

Baton Rouge, Louisiana 70805

Phone: (225) 267-6272

Fax: (225) 358-9859

cathy@cathyscottcpa.com

www.cathyscottcpa.com

**Menu of Services**

- Accounting
- Retirement Rollovers\*
- Payroll
- ROTH IRA\*
- Tax Preparation
- Investment Services\*
- Training
- Financial Planning\*



Advisory Representative  
Cathy H. Scott, CPA, MPA

\*Securities offered through:  
H.D. Vest Investment Services

Member SIPC

\*Advisory Services offered through  
H.D. Vest Advisory Services  
A non-bank subsidiary of  
Wells Fargo & Company

6333 North State Highway 161  
Fourth Floor, Irving, Texas 75038  
(972) 870-6000

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. My 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, I 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, board of directors, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Cathy Scott  
Certified Public Accountant

June 4, 2007  
Baton Rouge, Louisiana

**MCKINLEY HIGH ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

---

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Old McKinley High Alumni Community Center, Planning and Renovations, project
2. Reportable conditions disclosed during the audit of the financial statements are reported in the Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of financial Statements Performed In Accordance With Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Old McKinley High Alumni Community Center, Planning and Renovations project were disclosed during the audit.
4. A management letter was not issued.

**MCKINLEY HIGH ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

---

**CURRENT YEAR COMMENTS**

**FINDING NO. 2006-A**

**Condition**

The audit was not completed and filed by the due date. The initial auditor engaged to perform the audit became a CPA Inactive, and could not issue an audit report.

**Recommendation**

The organization should assign an individual to coordinate accounting and financial reporting to insure that these tasks are performed.

**Management's Response**

The organization will pro-actively monitor these situations in the future to insure more timely reporting.

**FINDING NO. 2006-B**

**Condition**

A member of the treasurer's family obtained the projects' checks without authorization and forged checks in the amount of \$9,500. The organization immediately discovered the unauthorized use of funds, and reported the incident to law enforcement authorities. All monies were restored to the project.

**Recommendation**

The organization should maintain custody of all project records and documents at its business office, in a secure location. This procedure should provide a greater degree of centralized control over documents and records.

**Management's Response**

Procedures mentioned above have been initiated.

**MCKINLEY HIGH ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

---

**PRIOR YEAR COMMENTS**

**FINDING NO. 2004-A**

**Condition**

There is very little segregation of duties within the area of cash. Operational authority and responsibility primarily resides with one individual, the treasurer.

**Recommendation**

Segregation of duties and independent check and review over accounting an administrative procedures is an inherent problem as well as impractical in some instances because of staff or personnel limitations. However, duties and responsibilities should be evaluated continuously, to reallocate job functions, where necessary, in order to attain the most appropriate internal control and check over net assets and funds. Some procedures that may be instituted are (1) the person who write checks should be different from the person who receives and deposits cash, and have custody of the bank statements, and (2) Perform monthly and timely bank reconciliations.

**Management's Response**

Personnel available to perform these duties are very limited in number. In addition, the number of transactions processed for the project is extremely few in number, with a very short turnaround time between bank deposit and check disbursements. Also, two signatures are required on all check disbursements, and the treasurer presents reports at monthly board of directors meetings. The Involvement of numerous individuals in a small operation would be cumbersome and impractical. However, we will review recommendations to determined if any are practical for our processes and procedures.

**Subsequent Review of Condition**

This comment has been addressed by the organization and is closed.

**FINDING NO. 2004-B**

**Condition**

The project's accounting is performed after the fiscal year is over, whereby all transactions are processed through accounting software. During the year, the project's accounts for its transactions on a cash basis, linked to invoices and progress billings from contractors and funds received from the Louisiana Office of Facility Planning and Control.

**MCKINLEY HIGH ALUMNI ASSOCIATION  
OLD MCKINLEY HIGH ALUMNI COMMUNITY CENTER  
PLANNING AND RENOVATIONS  
FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2005**

---

**PRIOR YEAR COMMENTS**

**Recommendation**

The project should use general ledger software throughout the year, which would facilitate its control over its cash system , classification of costs, and its reporting to committees and the board of directors. At a minimum, quarterly accounting should be performed.

**Management's Response**

The project's system of cash basis accounting, during the year, is adequate and practical for our purposes. The total number of transactions processed, including both deposits and checks, were approximately 40 items, during the entire year . However, quarterly accounting and reporting maybe feasible. We will give consideration to this recommendation.

**Subsequent Review of Condition**

This comment has been addressed by the organization and is closed.



**McKinley High School Alumni Association, Inc.**

Eddie Johnson, Executive Director  
Email: edjohnson@mck.brcoxmail.com

Garrick Mayweather, Assistant Director  
gmayweather@mckinleycenter.net

**Management Corrective Action Plan**

**FINDING NO. 2006-A**

Condition

The audit was not completed and filed by the due date. The initial auditor engaged to perform the audit became a CPA Inactive, and could not issue an audit report.

Recommendation

The organization should assign an individual to coordinate accounting and financial reporting to insure that these tasks are performed.

Management's Response

The organization will pro-actively monitor these situations in the future to insure more timely reporting.

Estimated Completion date

May 28, 2007

**FINDING NO. 2006-B**

Condition

A member of the treasurer's family obtained the projects' checks without authorization and forged checks in the amount of \$9,500. The organization immediately discovered the unauthorized use of funds, and reported the incident to law enforcement authorities. All monies were restored to the project.

Recommendation

The organization should maintain custody of all project records and documents at its business office, in a secure location. This procedure should provide a greater degree of centralized control over documents and records.

Management's Response

Procedures mentioned above have been initiated.

Estimated Completion date

April 10, 2006

1520 Thomas H. Delpit Baton rouge, La 70802/ PO Box 3441 Baton Rouge, La 70821  
Phone: 225-383-4865 Fax: 225-383-0110  
Email: www.mckinleycenter.net

**McKinley High School Alumni Association, Inc.**

Eddie Johnson, Executive Director  
Email: edjohnson@mck.brcoxmail.com

Garrick Mayweather, Assistant Director  
gmayweather@mckinleycenter.net

**Management Corrective Action Plan**

**Contact Person Responsible for Corrective Action:**

Doris W. Thompson  
Doris W. Thompson, President

May 31, 2007  
Date

1520 Thomas H. Delpit Baton rouge, La 70802/ PO Box 3441 Baton Rouge, La 70821  
Phone: 225-383-4865 Fax: 225-383-0110  
Email: www.mckinleycenter.net

**DATA COLLECTION FORM**

**FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES**

OMB Form 0348-0057 may be used as a substitute for this form.

RETURN to: Legislative Auditor ([ereports@lla.state.la.us](mailto:ereports@lla.state.la.us)) or  
Attn: Engagement Processing  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Date Submitted 06/4/07

1. Fiscal Year Ending Date For This Submission:  
06/30/06  
3. Audit Period Covered  
 Annual  Biennial  
 Other to

2. Type of Report:  
 Single Audit  GAO Audit Standards Audit  
 Compilation  Review/Attestation  
 Program Audit  Other  
Total Revenues and other sources, all funds **\$ 1,954,160**

4. AUDITEE INFORMATION  
Auditee Name  
**Old McKinley High Alumni Community Center, Planning & Renovations**  
Street Address (Number and Street)  
**725 Lettsworth Street**  
Mailing Address (PO No.)  
  
City State Zip  
**Baton Rouge LA 70802**  
Auditee Contact  
Name Title  
**Doris W. Thompson President**  
Telephone Fax  
**225-343-1687 225-383-3973**  
Email (Optional)

5. AUDITOR INFORMATION  
Firm Name  
**Cathy H. Scott, CPA, LLC**  
Street Address (Number and Street)  
**4046 Winbourne Avenue**  
Mailing Address (PO No.)  
  
City State Zip  
**Baton Rouge LA 70805**  
Auditor Contact  
Name Title  
**Cathy H. Scott, CPA Owner**  
Telephone Fax  
**225-267-6272 225-267-6273**  
Email (Optional)  
**cathy@cathyscottcpa.com**

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:  
NONE

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, no management letter, and no prior year findings, check this box and do not complete the rest of the form.

6. FINANCIAL STATEMENTS  
a. Type of audit report on financial statements.  Not Applicable  
 Unqualified Opinion  Qualified Opinion  Adverse Opinion  Disclaimer of Opinion  
b. Is a 'going concern' explanatory paragraph included in the audit report?  Yes  No  
c. Do any of the funds have deficit balances?  Yes  No

7. INTERNAL CONTROL  
Do the comments on internal control include:  material weaknesses  other conditions

8. COMPLIANCE  
Do the comments on compliance include:  criminal acts  fraud and abuse  not applicable

9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.) N/A  
Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)  
2006-A Filing financial statements timely \$ 0.00 Resolved  Yes  No  No Longer Applicable  
2006-B Forged Checks \$ 0.00 Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
Do any findings address nepotism, ethics violations or related party transactions?  Yes  No  
Do any findings address violation of bond indenture covenants?  Yes  No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS N/A  
(Finding/Comment Caption and No.)  
2004-A Segregation of duties Resolved  Yes  No  No Longer Applicable  
2004-B Accounting Resolved  Yes  No  No Longer Applicable  
2004-C Filing financial statements timely Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable

CPA SIGNATURE Cathy Scott, CPA Date 06-04-2007  
AUDITEE SIGNATURE Doris W. Thompson Date 06-04-2007