



**NEIGHBORHOOD COUNCIL
FUNDING PROGRAM**

334-B E. 2nd St.
Los Angeles, CA 90012
3-1-1
(213) 485-4608 [fax]

February 14, 2006

Carolyn J. Cole, Treasurer
Grass Roots Venice Neighborhood Council
457 Carroll Canal
Venice, CA 90291

Dear Ms. Cole,

An audit review was completed for 4th quarter of fiscal year ended June 30, 2004 and 1st quarter of fiscal year ended June 30, 2005 of the Grass Roots Venice Neighborhood Council (GRV). Attached you will find Fiscal Monitoring Reports with comments and recommendations for prepaid card and petty cash expenditures incurred by GRV. You will also find Missing Receipt Affidavits for certification for any missing original receipts that were not submitted by your Neighborhood Council. Please sign and fax them to our office as soon as possible.

If you have any questions, please contact our office at (213) 485-1360. Thank you for your cooperation.

Sincerely,

Steve Oh
Accountant
Department of Neighborhood Empowerment

Enclosure:
2 Fiscal Monitoring Reports
2 Missing Receipt Affidavits

Cc: Kevin McNeely, Sr. Management Analyst
Lito Bautista, Sr. Accountant
Steve Baule, Management Analyst
Deanna Stevenson, Project Coordinator

DEPARTMENT OF NEIGHBORHOOD EMPOWERMENT
 NEIGHBORHOOD COUNCIL FISCAL MONITORING PROGRAM
 PREPAID CARD AND PETTY CASH

NC NAME	GRASS ROOTS VENICE	REVIEW PERIOD:	FY 03 - 04, 4TH QUARTER (April 1 - June 30, 2004)
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I. PREPAID CARD PROCESSING

Beginning Balance	\$ 2,255.10
Total Amt. Uploads	5,775.12
Less Total Purchases/Withdrawals	(7,428.06)
Ending Balance Available	<u>\$ 602.16</u>

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single Quarter (Signed Reconciliation Forms, original Receipts, Bank Statements)	The CRD reconciliation form and three months of bank statements were not submitted.	In the future, please submit the DONE approved reconciliation form with complete information and all bank statements.
2. Missing original receipts - Copy of receipt either stamped "Original", signed, or dated.	Missing or copy of receipts (see affidavit).	In the future, please submit the original vendor receipts or completed Missing Receipt Affidavit (available from DONE website) for any lost or misplaced original receipts.
3. Incomplete documentation/supporting documents		
4. Disallowed expense		
5. Receipt amount discrepancy		
6. Purchase amount over \$1,000 limit	Four payments (5/13/04 - \$1,000, 5/17 - \$1,000, 5/18 - \$1,000, & 5/20 - \$500) were made to same vendor (Community Media) for one invoice (\$3,600 less \$100 discount).	In the future, please request a demand warrant for an expenditure over \$1,000.
7. Others: Explain briefly		

II. PETTY CASH PROCESSING

Beginning Balance	\$ 255.06
Total Withdrawal from CPPC	1,000.00
Less Total Petty Cash Payouts	(660.71)
Ending Balance Available	<u>\$ 594.35</u>

AUDIT CRITERIA		COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single quarter (Signed Reconciliation Forms, Petty Cash Voucher, original receipts).		The petty cash reconciliation worksheet did not have beginning and ending cash balances. It was submitted without required signatures. A cash deposit of \$300 (Oakwood Senior Club) for catering service was not recorded.	In the future, please submit the DONE approved petty cash reconciliation form with complete information.
2. Missing Petty Cash Voucher - signed by reimbursee and Treasurer			
3. Missing original receipt/incomplete supporting documents		An expenditure for catering services for Town Hall dinner.	In the future, please provide list of attendees and agenda for meeting. Attach flyers, pamphlets, and/or minutes, if applicable.
4. Receipt stamped or written "PAID"		Receipts not stamped or written "PAID."	In the future, please either stamp or write "PAID" on all cash receipts.
5. Disallowed expense			
6. Incorrect amount entered/receipt amount discrepancy			
7. Payout amount exceeds \$500 limit per transaction			
8. Others: Explain briefly			
<input type="checkbox"/> Steve Oh, Accountant	2/14/06		



**Neighborhood Council
Funding Program**

**Missing Receipt Affidavit for Audit
FY 03 – 04, 4th Quarter (April – June 2004)**

Name of Neighborhood Council Member	Title of Neighborhood Council Member	Name of Neighborhood Council
Carolyn J. Cole	Treasurer	Grass Roots Venice

Name of Vendor	Date	Total Amount	Transaction/Ref No	Description Of Expense
Lincoln Stationers – The NC submitted a prepaid card receipt, but no vendor receipt.	4/22/04	\$68.47	01701	Photocopy
The Printing Studio	5/7/04	\$113.66	97473	Print Services
Lincoln Stationers	5/20/04	\$66.57	05797	Photocopy

I certify that the amount shown above was expended for official Neighborhood Council business purposes.

I am submitting this affidavit in lieu of the missing or original receipt.

Neighborhood Council Signature	Date
X	

APPROVAL

Department Head	Date
X	

DEPARTMENT OF NEIGHBORHOOD EMPOWERMENT
 NEIGHBORHOOD COUNCIL FISCAL MONITORING PROGRAM
 PREPAID CARD AND PETTY CASH

NC NAME	GRASS ROOTS VENICE	REVIEW PERIOD:	FY 04 - 05, 1ST QUARTER (July 1 - September 30, 2004)
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I. PREPAID CARD PROCESSING

Beginning Balance	\$ 602.16
Total Amt. Uploads	602.16
Less Total Purchases/Withdrawals	(1,200.53)
Ending Balance Available	<u>\$ 3.79</u>

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single Quarter (Signed Reconciliation Forms, original Receipts, Bank Statements)	The CRD reconciliation form and three months of bank statements were not submitted.	In the future, please submit the DONE approved reconciliation form with complete information and all bank statements.
2. Missing original receipts - Copy of receipt either stamped "Original", signed, or dated.		
3. Incomplete documentation/supporting documents		
4. Disallowed expense		
5. Receipt amount discrepancy		
6. Purchase amount over \$1,000 limit		
7. Others: Explain briefly		

II. PETTY CASH PROCESSING

Beginning Balance	\$ 594.35
Total Withdrawal from CPPC	100.00
Less Total Petty Cash Payouts	(399.52)
Ending Balance Available	<u>\$ 294.83</u>

AUDIT CRITERIA		COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single quarter (Signed Reconciliation Forms, Petty Cash Voucher, original receipts).		The petty cash reconciliation worksheet did not have beginning and ending cash balances. It was submitted without required signatures.	In the future, please submit the DONE approved petty cash reconciliation form.
2. Missing Petty Cash Voucher - signed by reimbursee and Treasurer		Missing petty cash vouchers.	In the future, please use a petty cash voucher available from DONE website for cash reimbursement.
3. Missing original receipt/incomplete supporting documents		Missing or copy of receipts (see affidavit).	In the future, please submit the original vendor receipts or completed Missing Receipt Affidavit (available from DONE website) for any lost or misplaced original receipts.
4. Receipt stamped or written "PAID"		Receipts not stamped or written "PAID."	In the future, please either stamp or write "PAID" on all cash receipts.
5. Disallowed expense			
6. Incorrect amount entered/receipt amount discrepancy		A receipt (9/20/94 - AAA Rent A Car) amount of \$88.94 did not match with a recorded amount of \$129.92. Any travel or transportation expenditures require prior Department approval.	In the future, please make sure that a recorded amount has a corresponding receipt. Contact your project coordinator or the DONE funding section before incurring any travel expenditures.
7. Payout amount exceeds \$500 limit per transaction			
8. Others: Explain briefly			
□	Steve Oh, Accountant	2/14/06	



**Neighborhood Council
Funding Program**

**Missing Receipt Affidavit for Audit
FY 04 – 05, 1st Quarter (July – September 2004)**

Name of Neighborhood Council Member	Title of Neighborhood Council Member	Name of Neighborhood Council
Carolyn J. Cole	Treasurer	Grass Roots Venice

Name of Vendor	Date	Total Amount	Transaction/Ref No	Description Of Expense
S. Thompson – Hand written invoice. No receipt from vendor	9/10/04	\$100.00	Petty Cash	Festival Booth Fee
AAA Rent A Car	9/20/04	\$129.92	Petty Cash	Transportation Rental

I certify that the amount shown above was expended for official Neighborhood Council business purposes.

I am submitting this affidavit in lieu of the missing or original receipt.

Neighborhood Council Signature	Date
X	

APPROVAL

Department Head	Date
X	

DEPARTMENT OF NEIGHBORHOOD EMPOWERMENT
 NEIGHBORHOOD COUNCIL FISCAL MONITORING PROGRAM
 PREPAID CARD AND PETTY CASH

NC NAME	GRASS ROOTS VENICE	REVIEW PERIOD:	FY 04 - 05, 2ND QUARTER (October 1 - December 31, 2004)
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I. PREPAID CARD PROCESSING			
Beginning Balance	\$	3.79	
Total Amt. Uploads		-	
Less Total Purchases/Withdrawals		(3.79)	
Ending Balance Available	\$	-	

Note - Account closed on 11/19/04.

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single Quarter (Signed Reconciliation Forms, original Receipts, Bank Statements)	Note - The NC was suspended by the DONE. As a result, there were no activities during 2nd quarter.	
2. Missing original receipts - Copy of receipt either stamped "Original", signed, or dated.		
3. Incomplete documentation/supporting documents		
4. Disallowed expense		
5. Receipt amount discrepancy		
6. Purchase amount over \$1,000 limit		
7. Others: Explain briefly		

II. PETTY CASH PROCESSING

Beginning Balance	\$ 294.83
Total Withdrawal from CPPC	-
Less Total Petty Cash Payouts	-
Ending Balance Available	<u>\$ 294.83</u>

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organized together in single quarter (Signed Reconciliation Forms, Petty Cash Voucher, original receipts).		
2. Missing Petty Cash Voucher - signed by reimbursee and Treasurer		
3. Missing original receipt/incomplete supporting documents		
4. Receipt stamped or written "PAID"		
5. Disallowed expense		
6. Incorrect amount entered/receipt amount discrepancy		
7. Payout amount exceeds \$500 limit per transaction		
8. Others: Explain briefly		
<input type="checkbox"/> Steve Oh, Accountant		
		2/14/06

DEPARTMENT OF NEIGHBORHOOD EMPOWERMENT
 NEIGHBORHOOD COUNCIL FISCAL MONITORING PROGRAM
 PREPAID CARD AND PETTY CASH

NC NAME	GRASS ROOTS VENICE	REVIEW PERIOD:	FY 04 - 05, 3RD QUARTER (January 1 - March 31, 2005)
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I. PREPAID CARD PROCESSING			
Beginning Balance	\$	-	
Total Amt. Uploads		-	
Less Total Purchases/Withdrawals		-	
Ending Balance Available	<u>\$</u>	<u>-</u>	

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single Quarter (Signed Reconciliation Forms, original Receipts, Bank Statements)	Note - The NC was suspended by the DONE. As a result, there were no activities during 3rd quarter.	
2. Missing original receipts - Copy of receipt either stamped "Original", signed, or dated.		
3. Incomplete documentation/supporting documents		
4. Disallowed expense		
5. Receipt amount discrepancy		
6. Purchase amount over \$1,000 limit		
7. Others: Explain briefly		

II. PETTY CASH PROCESSING

Beginning Balance	\$ 294.83
Total Withdrawal from CPPC	-
Less Total Petty Cash Payouts	-
Ending Balance Available	<u>\$ 294.83</u>

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organized together in single quarter (Signed Reconciliation Forms, Petty Cash Voucher, original receipts).		
2. Missing Petty Cash Voucher - signed by reimbursee and Treasurer		
3. Missing original receipt/incomplete supporting documents		
4. Receipt stamped or written "PAID"		
5. Disallowed expense		
6. Incorrect amount entered/receipt amount discrepancy		
7. Payout amount exceeds \$500 limit per transaction		
8. Others: Explain briefly		
<input type="checkbox"/> Steve Oh, Accountant		
	2/14/06	

DEPARTMENT OF NEIGHBORHOOD EMPOWERMENT
 NEIGHBORHOOD COUNCIL FISCAL MONITORING PROGRAM
 PREPAID CARD AND PETTY CASH

NC NAME	GRASS ROOTS VENICE	REVIEW PERIOD:	FY 04 - 05, 4TH QUARTER (April 1 - June 30, 2005)
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I. PREPAID CARD PROCESSING			
Beginning Balance	\$	-	
Total Amt. Uploads		-	
Less Total Purchases/Withdrawals		-	
Ending Balance Available	<u>\$</u>	<u>-</u>	

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single Quarter (Signed Reconciliation Forms, original Receipts, Bank Statements)	Note - The NC was suspended by the DONE. As a result, there were no activities during 4th quarter.	
2. Missing original receipts - Copy of receipt either stamped "Original", signed, or dated.		
3. Incomplete documentation/supporting documents		
4. Disallowed expense		
5. Receipt amount discrepancy		
6. Purchase amount over \$1,000 limit		
7. Others: Explain briefly		

II. PETTY CASH PROCESSING

Beginning Balance	\$ 294.83
Total Withdrawal from CPPC	-
Less Total Petty Cash Payouts	-
Ending Balance Available	<u>\$ 294.83</u>

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organized together in single quarter (Signed Reconciliation Forms, Petty Cash Voucher, original receipts).		
2. Missing Petty Cash Voucher - signed by reimbursee and Treasurer		
3. Missing original receipt/incomplete supporting documents		
4. Receipt stamped or written "PAID"		
5. Disallowed expense		
6. Incorrect amount entered/receipt amount discrepancy		
7. Payout amount exceeds \$500 limit per transaction		
8. Others: Explain briefly		
<input type="checkbox"/> Steve Oh, Accountant 2/14/06		

DEPARTMENT OF NEIGHBORHOOD EMPOWERMENT
 NEIGHBORHOOD COUNCIL FISCAL MONITORING PROGRAM
 PREPAID CARD AND PETTY CASH

NC NAME	GRASS ROOTS VENICE	REVIEW PERIOD:	FY 05 - 06, 1ST QUARTER (July 1 - September 30, 2005)
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I. PREPAID CARD PROCESSING			
Beginning Balance	\$	-	
Total Amt. Uploads		-	
Less Total Purchases/Withdrawals		-	
Ending Balance Available	<u>\$</u>	<u>-</u>	

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single Quarter (Signed Reconciliation Forms, original Receipts, Bank Statements)	Note - The NC was suspended by the DONE. As a result, there were no activities during 1st quarter.	
2. Missing original receipts - Copy of receipt either stamped "Original", signed, or dated.		
3. Incomplete documentation/supporting documents		
4. Disallowed expense		
5. Receipt amount discrepancy		
6. Purchase amount over \$1,000 limit		
7. Others: Explain briefly		

II. PETTY CASH PROCESSING

Beginning Balance	\$ 294.83
Total Withdrawal from CPPC	-
Less Total Petty Cash Payouts	-
Ending Balance Available	<u>\$ 294.83</u>

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organized together in single quarter (Signed Reconciliation Forms, Petty Cash Voucher, original receipts).		
2. Missing Petty Cash Voucher - signed by reimbursee and Treasurer		
3. Missing original receipt/incomplete supporting documents		
4. Receipt stamped or written "PAID"		
5. Disallowed expense		
6. Incorrect amount entered/receipt amount discrepancy		
7. Payout amount exceeds \$500 limit per transaction		
8. Others: Explain briefly		
<input type="checkbox"/> Steve Oh, Accountant		
	2/14/06	



**NEIGHBORHOOD COUNCIL
FUNDING PROGRAM**

334-B E. 2nd St.
Los Angeles, CA 90012
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(213) 485-4608 [fax]

February 14, 2006

Carolyn J. Cole, Treasurer
Grass Roots Venice Neighborhood Council
457 Carroll Canal
Venice, CA 90291

Dear Ms. Cole,

An audit review was completed for 2nd quarter of fiscal year ending June 30, 2006 of the Grass Roots Venice Neighborhood Council (GRV). Attached you will find a Fiscal Monitoring Report with comments and recommendations for prepaid card and petty cash expenditures incurred by GHN.

If you have any questions, please contact our office at (213) 485-1360. Thank you for your cooperation.

Sincerely,

Steve Oh
Accountant
Department of Neighborhood Empowerment

Enclosure:
Fiscal Monitoring Report

Cc: Kevin McNeely, Sr. Management Analyst
Lito Bautista, Sr. Accountant
Steve Baule, Management Analyst
Deanna Stevenson, Project Coordinator

DEPARTMENT OF NEIGHBORHOOD EMPOWERMENT
 NEIGHBORHOOD COUNCIL FISCAL MONITORING PROGRAM
 PREPAID CARD AND PETTY CASH

NC NAME	GRASS ROOTS VENICE	REVIEW PERIOD:	FY 05 - 06, 2ND QUARTER (October 1 - December 31, 2005)
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I. PREPAID CARD PROCESSING

Beginning Balance	\$ -
Total Amt. Uploads	6,250.50
Less Total Purchases/Withdrawals	(1,095.20)
Ending Balance Available	<u>\$ 5,155.30</u>

Note - The NC re-enrolled in funding program on 10/20/2005.

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single Quarter (Signed Reconciliation Forms, original Receipts, Bank Statements)	The NC submitted copies of bank statement.	In the future, please submit the original bank statements.
2. Missing original receipts - Copy of receipt either stamped "Original", signed, or dated.		
3. Incomplete documentation/supporting documents		
4. Disallowed expense		
5. Receipt amount discrepancy		
6. Purchase amount over \$1,000 limit		
7. Others: Explain briefly		

II. PETTY CASH PROCESSING

Beginning Balance	\$ -
Total Withdrawal from CPPC	500.00
Less Total Petty Cash Payouts	(7.89)
Ending Balance Available	<u>\$ 492.11</u>

AUDIT CRITERIA	COMMENTS (Indicate Amount/date)	RECOMMENDATIONS
1. Documents stapled/organize together in single quarter (Signed Reconciliation Forms, Petty Cash Voucher, original receipts).		
2. Missing Petty Cash Voucher - signed by reimbursee and Treasurer		
3. Missing original receipt/incomplete supporting documents		
4. Receipt stamped or written "PAID"	Receipt not stamped or written "PAID."	In the future, please either stamp or write "PAID" on all cash receipts.
5. Disallowed expense		
6. Incorrect amount entered/receipt amount discrepancy		
7. Payout amount exceeds \$500 limit per transaction		
8. Others: Explain briefly		
Steve Oh, Accountant	2/14/06	