



*Luther Speight & Company*  
*Certified Public Accountants and Consultants*

BROTHERHOOD, INCORPORATED  
(A Nonprofit Organization)

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2015

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Brotherhood, Inc.

*Report on the Financial Statements*

We have audited the accompanying financial statements of the Brotherhood, Inc. (the Brotherhood) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Brotherhood, Inc. as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Continued,

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 6 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in blue ink, appearing to read "Luther Speight", with a long horizontal flourish extending to the right.

Luther Speight & Company CPAs

New Orleans, Louisiana

March 3, 2017

**Brotherhood, Incorporated**  
**Statement of Financial Position**  
**December 31, 2015**

**Assets**

Current Assets

Cash	\$ 25,529
Grants Receivable	119,592
Other Current Assets	6,920
Total Current Assets	<u>152,041</u>

Land	18,000
Capital Assets (Net)	313,507
Net Fixed Assets	<u>331,507</u>

Total Assets	<u><u>\$ 483,548</u></u>
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**Liabilities**

Liabilities

Accounts Payable	\$ 1,823
Payroll & Payroll Related Liabilities	55,381
Other Current Liabilities	4,425
Line of Credit	81,360
Total Liabilities	<u>142,989</u>

**Net Assets**

Unrestricted	340,559
Total Net Assets	<u>340,559</u>

Total Liabilities and Net Assets	<u><u>\$ 483,548</u></u>
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The accompanying notes are an integral part of the financial statements.

**Brotherhood, Incorporated**  
**Statement of Activities**  
**For the Year Ended December 31, 2015**

<b>Public Support and Revenues</b>	Unrestricted	Temporarily Restricted	Total
Grant Support	\$ -	\$ 898,547	\$ 898,547
Program Income	38,540	-	38,540
Other Income	9,970	-	9,970
Releases from Restrictions	898,547	(898,547)	-
Total Public Support and Revenues	947,057	-	947,057
 <b>Expenses</b>			
Program Services:			
A. HIV/AIDS Housing	330,330	-	330,330
B. HIV/AIDS Prevention	192,121	-	192,121
C. Advocacy Social Justice	18,848	-	18,848
 Support Services:			
Management and General	314,180	-	314,180
Total Expenses	855,479	-	855,479
Change in Net Assets from Operations	91,578	-	91,578
Net Asset Adjustment	(148,775)	-	(148,775)
Net Assets, Beginning of Period	397,756	-	397,756
Net Assets, End of Period	\$ 340,559	\$ -	\$ 340,559

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

**Brotherhood, Incorporated**  
**Statement of Cash Flows**  
**December 31, 2015**

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets	\$ 91,578
Net Asset Adjustment	(148,775)
Adjustments to reconcile changes in net assets to net cash provided in operating activities:	
Depreciation	34,495
Decrease in Grants Receivables	30,768
Increase in Other Current Assets	(6,920)
Decrease in Accounts Payable	(22,289)
Increase in Payroll & Payroll Related Liabilities	26,804
Increase in Other Current Liabilities	550
Net Cash Provided by Operating Activities	<u>6,211</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of Fixed Assets	<u>(12,678)</u>
Net Cash Used By Investing Activities	<u>(12,678)</u>

CASH FLOWS FROM BY FINANCING ACTIVITIES

Decrease in Line of Credit	<u>(15,197)</u>
Net Cash Used By Financing Activities	<u>(15,197)</u>

Net Decrease in Cash and Cash Equivalents (21,664)

Beginning Cash and Cash Equivalents 47,193

Ending Cash and Cash Equivalents \$ 25,529

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

**Brotherhood, Incorporated**  
**Statement of Functional Expenses**  
**For the Year Ended December 31, 2015**

	<b>HIV/AIDS Housing</b>	<b>HIV/AIDS Prevention</b>	<b>Advocacy Social Justice</b>	<b>Total</b>	<b>Management &amp; General</b>	<b>2015 Total</b>
Salaries & Related Expenses	273,003	114,149	9,636	396,788	206,281	603,069
Communications	2,480	6,835	-	9,315	10,105	19,420
Program Incentives	-	9,619	-	9,619	14,265	23,884
Stipends	-	-	-	-	1,020	1,020
Program Supplies	7,647	3,283	-	10,930	5,610	16,540
Office Supplies	1,359	2,328	1,505	5,192	3,527	8,719
Equipment & Property Expenses	24,599	15,235	381	40,215	36,423	76,638
Utilities, Household & Advertisin	12,782	2,067	162	15,011	15,631	30,642
Professional Fees	6,619	3,806	-	10,425	-	10,425
Travel & Training	1,382	2,501	4,437	8,320	10,601	18,921
Other Expenses	-	132	215	347	2,134	2,481
Interest Expense	-	-	-	-	6,970	6,970
Fees, Taxes and Assessments	459	-	-	459	190	649
Indirect Costs	-	32,166	2,512	34,678	(33,072)	1,606
Sub-Totals	<u>330,330</u>	<u>192,121</u>	<u>18,848</u>	<u>541,299</u>	<u>279,685</u>	<u>820,984</u>
Depreciation Expense	-	-	-	-	34,495	34,495
Totals	<u><u>\$ 330,330</u></u>	<u><u>\$ 192,121</u></u>	<u><u>\$ 18,848</u></u>	<u><u>\$ 541,299</u></u>	<u><u>\$ 314,180</u></u>	<u><u>\$ 855,479</u></u>

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

**Brotherhood, Incorporated**  
**Notes to the Financial Statements**  
**December 31, 2015**

**NOTE 1 - ORGANIZATION**

Brotherhood, Inc. is a nonprofit, community-based organization that is dedicated to providing housing and healthcare for individuals suffering from Human Immune/Deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) and to provide support services for their families. Brotherhood, Inc. was incorporated on June 7, 1996 pursuant to the provisions of the Louisiana Nonprofit Law, Louisiana R. S. 12:201 – 12:269 (1950 as amended).

Brotherhood, Inc. offers and provides the following programs and services:

- HIV/AIDS Education and Training;
- Risk Reduction Workshops;
- African American Community Leader Training;
- Community Awareness Sessions and Health Fairs;
- Street and Venue Based Outreach;
- Condom Distribution;
- HIV Counseling and Testing;
- Peer Lead Support Groups;
- Referrals and Other Services
- Support housing for people with special needs; and
- Capacity building assistance to other community-based organizations.

Programs and services provided by Brotherhood Inc. are funded primarily by grants from the following agencies:

- U. S. Department of Health and Human Services – Center for Disease Control and Prevention:

HIV Prevention Activities

- Community Based HIV Prevention Projects for African Americans
- HIV Prevention Projects for YMCSM and YTG
- U.S. Department of Housing and Urban Development – passed through the City of New Orleans
  - Home Investment Partnership Program
  - Housing Opportunities for Persons With AIDS

**Brotherhood, Incorporated**  
**Notes to the Financial Statements**  
**December 31, 2015**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Principles of Accounting

Brotherhood, Inc. is a non-profit, community-based organization whose financial statements are prepared on the accrual basis of accounting and in accordance with generally accepted accounting principles. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Reporting

In accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958, which established standards for external financial reporting by not-for-profit organizations, the Brotherhood classifies resources for accounting and reporting purposes into three net asset categories which are unrestricted, temporarily restricted, and permanently restricted net assets according to external (donor) imposed restrictions. A description of these three net asset categories is as follows:

- Unrestricted net assets include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of Brotherhood, Inc. are included in this category. Brotherhood, Inc. has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of Brotherhood, Inc. and, therefore, Brotherhood, Inc.'s policy is to record those net assets as unrestricted.
- Temporarily restricted net assets include realized gains and losses, investment income and gifts and contributions for which donor-imposed restrictions have not been met.
- Permanently restricted net assets are contributions, which are required by the donor-imposed restriction to be invested in perpetuity and only the income, be made available for program operations in accordance with donor restrictions. Such income is reflected in temporarily restricted net assets until utilized for donor-imposed restrictions

At December 31, 2015, Brotherhood, Inc. did not have any temporarily or permanently restricted net assets.

**Brotherhood, Incorporated**  
**Notes to the Financial Statements**  
**December 31, 2015**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Use of Estimates

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

Land, Furniture, Equipment, Building, and Improvements

Land, furniture, equipment, building and improvements of Brotherhood, Inc. are recorded as assets and are stated at historical cost, if purchased or at fair market value at the date of the gift, if donated. Additions, improvements and expenditures that significantly extend the useful life of an asset are capitalized. Long-lived assets over \$300 are capitalized.

Depreciation is provided using the straight-line method over the estimated useful lives of assets as follows:

Furniture and Equipment	3-7 Years
Building and Improvements	10-27.5 Years

Such assets and related accumulated depreciation at December 31, 2015 consist of the following:

Land	\$	18,000
Furniture and Fixtures		49,867
Building and Improvements		552,834
Equipment		194,608
Vehicles		32,599
Total		847,908
Accumulated Depreciation		(516,401)
Net Fixed Assets	\$	331,507

Depreciation expense for the year then ended December 31, 2015 was \$34,495.

**Brotherhood, Incorporated**  
**Notes to the Financial Statements**  
**December 31, 2015**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Support and Revenues

Revenues received under government grant programs are recognized when earned. For cost-reimbursement grants, the revenue is earned when the related expenditure is incurred. Contributions are considered available for unrestricted use unless specifically restricted by the donor.

Functional Allocation of Expenses

The costs of providing the various programs and 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 benefited.

Cash Equivalents

For purposes of the statement of cash flows, Brotherhood, Inc. considers all cash in demand deposits and investments purchased with a maturity date of three months or less to be cash equivalents.

**NOTE 3 – ECONOMIC DEPENDENCY**

The primary source of revenue for Brotherhood, Inc. is federal grants provided through various funding agencies. The continued success of Brotherhood, Inc. is dependent upon the renewal of contracts from current funding sources as well as obtaining new funding.

**NOTE 4 – UNRESTRICTED CONTRIBUTIONS**

Contributions consist of donations made to Brotherhood, Inc. to provide support to the operation of Brotherhood, Inc. as well as to fund specific projects as designated by the donor or the Board of Directors.

**NOTE 5 – GOVERNMENT GRANTS**

Brotherhood, Inc. is the recipient of several federal awards. Included in grant revenue are funds disbursed from several funding sources to provide funds for the implementation of various community programs as well as to support the operations of Brotherhood, Inc. Total expenditures of federal awards during the year ended December 31, 2015 fell below the \$750,000 Single Audit threshold.

**Brotherhood, Incorporated**  
**Notes to the Financial Statements**  
**December 31, 2015**

**NOTE 6 – OPERATING LEASE**

Brotherhood, Inc. executes an annual lease agreement for the use of office space in a building located at 2714 Canal Street. Payments for 2015 and the two prior years are as follows:

<u>December 31,</u>	<u>Amount</u>
2013	\$ 17,975
2014	17,975
2015	17,975

**NOTE 7 – INCOME TAXES**

Brotherhood, Inc. is exempt from federal income taxes through Section 501 (c)(3) of the Internal Revenue Code.

**NOTE 8 - CONTINGENCY**

Brotherhood, Inc. is a recipient of several grants and awards of federal funds. These grants and awards are governed by various federal guidelines, regulations, and contractual agreements. The administration of the programs and activities funded by these grants and awards is under the control and administration of Brotherhood, Inc., and is subject to audit and /or review by the applicable funding sources. Any grant or award funds found not to be properly spent in accordance with the terms, conditions, and regulations of the funding sources may be subject to recapture.

**NOTE 9 – LINE OF CREDIT**

At December 31, 2015, note payable consists of the following:

Advances under a line-of-credit with a variable interest rate.	
With no stated date of maturity payable on demand.	\$ 81,360

**NOTE 10 – PENSION PLAN**

The Organization has a 403(b) Pension Plan. Employees, who have successfully completed their 90-day probationary period are qualified to join the plan. The organization does not contribute any money to the plan.

**Brotherhood, Incorporated**  
**Notes to the Financial Statements**  
**December 31, 2015**

**NOTE 10 – NET ASSET ADJUSTMENT**

The Organization recorded a net asset adjustment at December 31, 2015 totaling \$148,775. This adjustment was related to prior year audit adjustments that were previously not recorded by management.

**NOTE 11 – SUBSEQUENT EVENTS**

In preparing these financial statements, the Brotherhood has evaluated events and transactions for potential recognition or disclosure through March 3, 2017, the date the financial statements were available to be issued.



*Luther Speight & Company*  
*Certified Public Accountants and Consultants*

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of  
The Brotherhood, Inc.  
New Orleans, Louisiana

We have audited, in accordance with the 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, the financial statements of the Brotherhood, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 3, 2017.

We have reissued this referenced report to include finding no. 2015-02 related to the late audit submission as reflected in the compliance section below. The detailed finding has also been included on page 17 of this audit report. All other aspects of the previously issued audit report remain unchanged.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Brotherhood's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Brotherhood's internal control. Accordingly, we do not express an opinion on the effectiveness of the Brotherhood's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Continued,**

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. This finding is listed as 2015-01.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Brotherhood's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and management responses as item 2015-02.

**The Brotherhood's Response to Findings**

The Brotherhood's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Brotherhood's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink, appearing to read "Luther Speight", with a stylized flourish at the end.

Luther Speight & Company CPAs  
New Orleans, Louisiana  
March 3, 2017

**Brotherhood, Incorporated**  
**Schedule of Findings and Management Responses**  
**For the Year Ended December 31, 2016**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

An unqualified opinion was issued on the financial statements of the auditee.

Internal Control Over Financial Reporting:

Material weaknesses identified?            \_\_\_yes    Xno

Significant deficiencies identified  
not considered to be material weaknesses?    Xyes    \_\_\_no

Noncompliance material to financial statements noted?    Xyes    \_\_\_no

**Federal Awards – NOT APPLICABLE**

Internal control over major programs:

Material weaknesses identified?            \_\_\_yes    \_\_\_no

Significant deficiencies identified  
not considered to be material weaknesses?    \_\_\_yes    \_\_\_no

An unqualified opinion was issued on compliance.

Other matters or instances on  
noncompliance required to be reported  
in accordance with the Uniform Guidance?    \_\_\_yes    \_\_\_no

There were no major programs noted during the year ended December 31, 2015.

**Brotherhood, Incorporated**  
**Schedule of Findings and Management Responses**  
**For the Year Ended December 31, 2015**

**FINDING #2015-01: MAINTAINING FIXED ASSET SUBSIDIARY LEDGER**

**CRITERIA:**

Generally accepted accounting principles require that transactions in the general ledger be supported by subsidiary ledger activity as detailed support for financial transactions.

**CONDITION:**

During our testing of fixed assets, we noted the Brotherhood, Inc. maintained a fixed asset subsidiary ledger that did not agree with the general ledger balances. Accounting Net Asset adjustments were recorded at year end to reconcile the subsidiary ledger to the general ledger.

**CAUSE:**

The Organization's current accounting system does not have a fixed asset module.

**EFFECT:**

The Organization faces a high risk that fixed assets acquired, deleted, and depreciated would not be properly recorded. As a result, the Organization does not have adequate internal accounting procedures in place relating to fixed assets.

**RECOMMENDATION:**

We recommend the Organization implement detailed reporting of all fixed assets be updated on a monthly basis from the Fixed Asset Subsidiary Ledger (Schedule) to the General Ledger of the Organization.

**MANAGEMENT RESPONSE:**

We will review the fixed asset subsidiary ledger (schedule) to the general ledger of the organization on a quarterly basis for any new acquired, deleted, and or depreciated fixed assets and make the adjustments on the schedule and record the entries on the general ledger of the organization so they can be reconciled on a quarterly basis as opposed to year-end.

**Brotherhood, Incorporated**  
**Schedule of Findings and Management Responses**  
**For the Year Ended December 31, 2015**

**FINDING #2015-02: AUDIT REPORT NOT SUBMITTED TIMELY**

**CRITERIA:**

Louisiana Revised Statute 24:513 requires that Agencies receiving federal, state, or local government funding from the State of Louisiana submit an independent financial statement engagement to the Louisiana Legislative Auditor's office within six months from their fiscal year end.

**CONDITION:**

The Organization did not complete and submit its independent audit report within the six (6) months after the close of their fiscal year.

**CAUSE:**

The Organization was not aware of the Louisiana Legislative Auditor guidelines in reference to the six-month audit submission deadline.

**EFFECT:**

The Organization's independent audit report was submitted after the submission deadline.

**RECOMMENDATION:**

We recommend that the Organization update its administrative procedures to include timely engagement of their independent auditor and assure submission of the audit report to the Louisiana Legislative Auditor within six months of the agency's year-end.

**MANAGEMENT'S RESPONSE:**

Management was not aware of the Legislative Auditor requirements related to the six-month submission deadline. We have reviewed the requirements of the LA Revised Statute 24:513 and have updated our administrative procedures to assure compliance with these requirements for each year going forward.

**Brotherhood, Incorporated**  
**Schedule of Prior Year Findings**  
**December 31, 2015**

<u>Finding #</u>	<u>Description</u>	<u>Resolved/Unresolved</u>
2014-01	Program Performance	Resolved
2014-02	Maintaining Fixed Asset Subsidiary Ledger	Unresolved

**Brotherhood, Incorporated**  
**Schedule of Compensation, Benefits, and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended December 31, 2015**

**Agency Head Name and Title:** Mark Johnson, Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 75,000
Benefits-FICA	5,738
Benefits-insurance	-
Benefits-retirement	-
Benefits-executive parking	-
Car allowance	-
vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	1,250
Conference travel	2,750
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

The accompanying notes are an integral part of the financial statements