



Board of Directors Meeting

November 13, 2008

Recovery of Disallowance Expenses African American Leadership Council (AALC)

Item V.B.

Recommended Action:	Discussion Item - Repayment of FY 07-08 disallowance (\$60,705.04)
Issue:	Disallowance amount per accounting firm forensic audit
Programs:	Pinellas Core Management Services, Neighborhood Family Center subcontract
Budget Impact:	Repayment of the disallowance would result in an increase to the program budget*

Background: The accounting firm, Kirkland, Russ, Murphy & Tapp performed a fiscal review of the African American Leadership Council Neighborhood Family Center (AALC) for the period January 1, 2007 – December 31, 2007. The review resulted in \$165,619.82 in checks having little or no supporting documentation. JWB staff performed a review to determine which of these checks were reimbursed by JWB funds, and it was determined that 100 checks totaling \$60,705.04 were reimbursed by JWB (see attached schedule). Therefore, these expenditures were disallowed. A letter was sent to Pinellas Core Management Services (PCMS) requesting them to seek repayment for the \$60,705.04.

Subsequently, JWB met with representatives of the AALC regarding this disallowance. That discussion centered around their inability to provide documentation to the accounting firm, despite being given two opportunities to do so. However, the AALC was offered a third opportunity to produce documentation, and a box of materials was produced on September 23, 2008. There were no invoices, attendance records, sign-in sheets, receipts or any other items necessary to waive some or all of the disallowance, so it stands.

JWB legal counsel is investigating the status of the AALC's Directors and Officers liability insurance to determine the possibility of payment.

*Accounting action includes posting the receivable due in FY 07-08, and recognizing the cash received in FY 08-09 for use in the Community Priorities Fund.

Greenwood Neighborhood Family Center Disallowance Items

<u>Check Date</u>	<u>Check Number</u>	<u>Check Payee</u>	<u>Check Amount</u> <u>JWB Amount</u>	<u>JWB</u> <u>Amount</u>	<u>Expense</u>
4/26/2007	7175	Foster Lovett CPA	\$ 199.00	\$ 199.00	Accounting
8/2/2007	7470	AT & T Communication	\$ 46.90	documented	Communications - long distance
4/26/2007	7183	Verizon Florida Inc.	\$ 383.26	documented	Communications - telephone
9/13/2007	7563	Verizon Florida, Inc	\$ 371.53	documented	Communications - telephone
9/27/2007	7581	AT&T	\$ 104.73	documented	Communications -Telephone
10/1/2007	7600	NBCDI	\$ 1,794.50	\$ 1,794.50	Conference
10/5/2007	7612	Florida Dept of Health	\$ 160.00	\$ 160.00	Dues & Memebership
12/11/2007	7773	JWB	\$ 200.00	\$ 200.00	Educational training
1/13/2007	6943	Sam's Club	\$ 869.39	\$ 869.39	Food/Nutrition
3/29/2007	7127	Papa John's Pizza	\$ 108.68	\$ 108.68	Food/Nutrition
4/19/2007	7157	papa John's Pizza	\$ 103.15	\$ 103.15	Food/Nutrition
3/28/2007	7116	St. Paul travelers	\$ 5,634.48	\$ 5,634.48	Insurance
3/23/2007	7100	Florida Dept of Agriculture	\$ 300.00	\$ 300.00	Operating Supplies
6/18/2007	7304	Peninsular Paper Company	\$ 597.79	documented	Operating Supplies
8/2/2007	7478	Synovus Bank of Tampa bay	\$ 1,779.70	\$ 1,779.70	Operating Supplies
1/12/2007	6942	Raymond Matthews	\$ 80.00	\$ 80.00	Other Contractual Services
1/17/2007	6947	Raymond Matthews	\$ 100.00	\$ 100.00	Other Contractual Services
3/13/2007	7075	Bridging the Achievement Gap Inc.	\$ 300.00	\$ 300.00	Other Contractual Services
4/24/2007	7162	James Feazell Sr.	\$ 300.00	\$ 300.00	Other Contractual Services
4/27/2007	7190	Wilson McGill	\$ 50.00	\$ 50.00	Other Contractual Services
5/25/2007	7262	Wilson McGill	\$ 350.00	\$ 350.00	Other Contractual Services
6/20/2007	7310	Kim Townsel	\$ 375.00	\$ 375.00	Other Contractual Services
7/3/2007	7335	Wilson McGill	\$ 600.00	\$ 600.00	Other Contractual Services
7/12/2007	7360	Keisha Day	\$ 450.00	\$ 450.00	Other Contractual Services
7/19/2007	7434	Wilson McGill	\$ 750.00	\$ 750.00	Other Contractual Services
7/19/2007	7435	Jonathan Wade	\$ 4,000.00	\$ 4,000.00	Other Contractual Services
8/30/2007	7543	Wilson McGill	\$ 750.00	\$ 750.00	Other Contractual Services
9/28/2007	7587	A Spiritual Change	\$ 4,500.00	\$ 4,500.00	Other Contractual Services
10/3/2007	7610	Wilson McGill	\$ 750.00	\$ 750.00	Other Contractual Services
10/15/2007	7633	Wali Shabazz	\$ 750.00	\$ 750.00	Other Contractual Services
11/29/2007	7730	Wilson McGill	\$ 750.00	\$ 750.00	Other Contractual Services
2/2/2007	6995	Julius Hill	\$ 200.00	\$ 200.00	Individual Participant expense
2/2/2007	6996	Destnee Simmons	\$ 200.00	\$ 200.00	Individual Participant expense
2/2/2007	6997	Ariel Boone	\$ 200.00	\$ 200.00	Individual Participant expense

2/2/2007	6998 Tyra Mouzon	\$	200.00	\$	200.00	Individual Participant expense
2/2/2007	6999 Jarrod Campbell	\$	200.00	\$	200.00	Individual Participant expense
2/2/2007	7000 Jasmine Nunn	\$	200.00	\$	200.00	Individual Participant expense
3/1/2007	7053 Julius Hill	\$	200.00	\$	200.00	Individual Participant expense
3/1/2007	7054 Tyra Mouzon	\$	200.00	\$	200.00	Individual Participant expense
3/1/2007	7055 Ariel Boone	\$	200.00	\$	200.00	Individual Participant expense
3/1/2007	7056 Destnee Simmons	\$	200.00	\$	200.00	Individual Participant expense
3/1/2007	7057 Jasmine Nunn	\$	200.00	\$	200.00	Individual Participant expense
3/1/2007	7058 Jarrod Campbell	\$	200.00	\$	200.00	Individual Participant expense
3/22/2007	7097 Jasper Dell	\$	250.00	\$	250.00	Individual Participant expense
3/29/2007	7120 Julius Hill	\$	250.00	\$	250.00	Individual Participant expense
3/29/2007	7121 Jarrod Campbell	\$	250.00	\$	250.00	Individual Participant expense
3/29/2007	7122 Tyra Mouzon	\$	175.00	\$	175.00	Individual Participant expense
3/29/2007	7123 Ariel Boone	\$	175.00	\$	175.00	Individual Participant expense
3/29/2007	7124 Destnee Simmons	\$	175.00	\$	175.00	Individual Participant expense
3/29/2007	7125 Jasmine Nunn	\$	175.00	\$	175.00	Individual Participant expense
5/2/2007	7197 Tyra Mouzon	\$	200.00	\$	200.00	Individual Participant expense
5/2/2007	7198 Ariel Boone	\$	200.00	\$	200.00	Individual Participant expense
5/2/2007	7199 Jasmine Nunn	\$	200.00	\$	200.00	Individual Participant expense
5/2/2007	7200 Julius Hill	\$	200.00	\$	200.00	Individual Participant expense
5/2/2007	7201 Jarrod Campbell	\$	200.00	\$	200.00	Individual Participant expense
5/2/2007	7202 Destnee Simmons	\$	200.00	\$	200.00	Individual Participant expense
5/24/2007	7254 Julius Hill	\$	200.00	\$	200.00	Individual Participant expense
5/24/2007	7255 Tyra Mouzon	\$	200.00	\$	200.00	Individual Participant expense
5/24/2007	7256 Ariel Boone	\$	200.00	\$	200.00	Individual Participant expense
5/24/2007	7257 Jasmine Nunn	\$	200.00	\$	200.00	Individual Participant expense
5/24/2007	7258 Destnee Simmons	\$	200.00	\$	200.00	Individual Participant expense
5/24/2007	7259 Jarrod Campbell	\$	200.00	\$	200.00	Individual Participant expense
6/19/2007	7308 Chimere Streater	\$	300.00	\$	300.00	Individual Participant expense
6/19/2007	7309 Tierra Jones	\$	300.00	\$	300.00	Individual Participant expense
6/27/2007	7331 Blazin Ravenz	\$	715.00	\$	715.00	Individual Participant expense
10/3/2007	7602 Tyra Mouzon Stipends	\$	200.00	\$	200.00	Individual Participant expense
10/3/2007	7603 Julius Hills Stipends	\$	200.00	\$	200.00	Individual Participant expense
10/3/2007	7604 Victoria Cecil Stipends	\$	200.00	\$	200.00	Individual Participant expense
10/3/2007	7605 Destinee Simmons Stipends	\$	200.00	\$	200.00	Individual Participant expense
10/3/2007	7606 Ariel Bonne Stipends	\$	200.00	\$	200.00	Individual Participant expense
10/3/2007	7607 Bennie Niles Stipends	\$	200.00	\$	200.00	Individual Participant expense

10/3/2007	7608 Jasmine Nunn Stipends	\$	200.00	\$	200.00	Individual Participant expense
10/3/2007	7609 Jarrod Campbell Stipends	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7682 Julius Hill	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7683 Jasmine Nunn	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7684 Tyra mouzon	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7685 Ariel Boone	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7686 Destinee Simmons	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7687 Victoria Cecil Stipends	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7688 Bennie Niles Stipends	\$	200.00	\$	200.00	Individual Participant expense
11/8/2007	7689 Jarrod Campbell	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7758 Julius Hill	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7759 Ariel Boone	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7760 Jarrod Campbell	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7761 Jasmine Nunn	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7762 Tyra Mouzon	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7763 Victoria Cecil	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7764 Bernie Niles	\$	200.00	\$	200.00	Individual Participant expense
12/5/2007	7765 Destinee Simmons	\$	200.00	\$	200.00	Individual Participant expense
1/18/2007	6963 Synovus Bank	\$	45.78	\$	45.78	Participant expense
2/13/2007	7005 Gate Keepers	\$	1,235.00	\$	1,235.00	Participant expense
2/26/2007	7033 Progress energy	\$	104.97	\$	104.97	Participant expense
2/26/2007	7034 Bank of America	\$	165.83	documented		Participant expense
3/21/2007	7093 Progress energy	\$	214.15	documented		Participant expense
3/21/2007	7094 City of Clearwater	\$	249.47	\$	249.47	Participant expense
3/21/2007	7095 Progress energy	\$	286.37	documented		Participant expense
3/21/2007	7096 Progress energy	\$	250.00	documented		Participant expense
4/10/2007	7139 Clearwater Heatwave	\$	910.00	\$	910.00	Participant expense
5/10/2007	7220 Synovus Bank of Tampa bay	\$	2,987.00	\$	2,987.00	Participant expense
5/21/2007	7229 Greenwood Partners	\$	2,500.00	\$	2,500.00	Participant expense
6/15/2007	7301 New Zion Baptist Church	\$	2,535.00	\$	2,535.00	Participant expense
6/25/2007	7329 Bad Boys Wrestling Club	\$	650.00	\$	650.00	Participant expense
6/27/2007	7330 Young Life Urban	\$	1,105.00	\$	1,105.00	Participant expense
7/2/2007	7332 Synovus Bank	\$	7,071.28	\$	7,071.28	Participant expense
7/3/2007	7333 Palmetto Park	\$	250.00	\$	250.00	Participant expense
7/19/2007	7450 Synovus Bank of Tampa Bay	\$	1,095.36	\$	1,095.36	Participant expense
12/17/2007	7779 Community Academy For Youth Development	\$	975.00	\$	975.00	Participant expense
8/2/2007	7473 Xerox Corporation	\$	231.89	documented		Rental Lease Equipment

5/24/2007 7249 Garrett Busari
8/10/2007 7495 O'Neal Larkin
Count = 110

\$	22.28	\$	22.28	Travel & Per Diem
\$	600.00	\$	600.00	Vehicle Repair & Maintenance
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\$	63,357.49	\$	60,705.04	
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