

JUNTA FOR PROGRESSIVE ACTION, INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Junta For Progressive Action, Incorporated
Year Ended December 31, 2007
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MICHAEL J. PAOLINI
CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Junta for Progressive Action, Incorporated
New Haven, Connecticut

I have audited the accompanying statement of financial position of Junta for Progressive Action, Incorporated (a nonprofit organization) as of December 31, 2007, 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. 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 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 Junta for Progressive Action, Incorporated as of December 31, 2007 and the changes in its net assets and 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* I have also issued my report dated September 16, 2008 on my consideration of Junta for Progressive Action, Incorporated's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

A handwritten signature in black ink, appearing to be "M. J. ...", followed by the letters "CPA" in a smaller, printed font.

Milford, Connecticut
September 16, 2008

Junta For Progressive Action, Incorporated
Statement of Financial Position
December 31, 2007

Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 63,379	
Grants Receivable, less Allowance for Doubtful Accounts of -0-	338,560	
Prepaid Expense	<u>5,388</u>	
Total Current Assets		\$407,327
Property and Equipment:		
Land	71,410	
Building	26,590	
Building Improvements	173,441	
Equipment	3,597	
Office Equipment	<u>28,859</u>	
	303,897	
Less: Accumulated Depreciation	<u>43,647</u>	
Net Property and Equipment		<u>260,250</u>
Total Assets		<u>\$667,577</u>
Liabilities and Net Assets		
Liabilities		
Current Liabilities:		
Accounts Payable	<u>\$8,250</u>	
Total Current Liabilities		<u>\$8,250</u>
Total Liabilities		8,250
Net Assets		
Unrestricted Net Assets	365,416	
Temporarily Restricted Net Assets	<u>293,911</u>	
Total Net Assets		<u>659,327</u>
Total Liabilities and Net Assets		<u>\$667,577</u>

-See Auditor's Report and Notes to the Financial Statements-

Junta For Progressive Action, Incorporated
Statement of Activities
Year Ended December 31, 2007

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public Support and Revenue:			
Contributions	\$13,937	\$61,327	\$75,264
Grants		697,247	697,247
Fundraising and Other	43,484		43,484
Interest Income	89		89
Net Assets Released from Restrictions	<u>480,263</u>	<u>(480,263)</u>	<u>-</u>
Total Public Support and Revenue	<u>537,773</u>	<u>278,311</u>	<u>816,084</u>
Expenditures:			
Program Services	415,946		415,946
Management and General	55,559		55,559
Fundraising	<u>54,251</u>	<u>-</u>	<u>54,251</u>
Total Expenditures	<u>525,756</u>	<u>-</u>	<u>525,756</u>
Change in Net Assets	<u>12,017</u>	<u>278,311</u>	<u>290,328</u>
Net Assets, January 1, 2007	353,399	-	353,399
Prior Period Adjustment	<u>-</u>	<u>15,600</u>	<u>15,600</u>
Net Assets, as Adjusted, January 1, 2007	<u>353,399</u>	<u>15,600</u>	<u>368,999</u>
Net Assets, December 31, 2007	<u>\$365,416</u>	<u>\$293,911</u>	<u>\$659,327</u>

-See Auditor's Report and Notes to the Financial Statements-

Junta For Progressive Action, Incorporated
Statement of Functional Expenses
Year Ended December 31, 2007

	<u>Program Services</u>	<u>Management and General</u>	<u>Fund-raising</u>	<u>Totals</u>
Wages	\$241,881	\$29,048	\$32,135	\$303,064
Program Supplies and Expense	57,297	-		57,297
Employee Benefits	30,150	3,621	4,006	37,777
Payroll Taxes	22,210	2,667	2,951	27,828
Professional Fees	18,688	6,229		24,917
Utilities	11,637	3,879		15,516
Fundraising Supplies	-	-	14,381	14,381
Office Supplies	8,162	2,721		10,883
Insurance	5,855	703	778	7,336
Depreciation	7,144	2,382		9,526
Repairs and Maintenance	2,513	838		3,351
Telephone	4,046	1,349		5,395
Professional Development	640	213		853
Travel and Entertainment	2,813	938		3,751
Postage	986	329		1,315
Printing and Publications	942	314		1,256
Advertising	459	153		612
Dues	317	106		423
Licenses and Permits	56	19		75
Bank Service Charges	<u>150</u>	<u>50</u>	<u>-</u>	<u>200</u>
 Totals	 <u>\$415,946</u>	 <u>\$55,559</u>	 <u>\$54,251</u>	 <u>\$525,756</u>

-See Auditor's Report and Notes to the Financial Statements-

Junta For Progressive Action, Incorporated
Statement of Cash Flows
Year Ended December 31, 2007

Cash Flows from Operating Activities:

Change in Net Assets	\$290,328
Adjustment to Reconcile Change in Net Assets	
Net Cash Provided By/(Used in)	
Operating Activities:	
Depreciation Expense	9,526
Prior Period Adjustment	15,600
(Increase) Decrease in Loans Receivable	2,700
(Increase) Decrease in Grants Receivable	(317,760)
(Increase) Decrease in Prepaid Expense	39
Increase (Decrease) in Accounts Payable	3,750
Increase (Decrease) in Deferred Revenues	(15,600)
Increase (Decrease) in Due to Other Entities	(<u>101,365</u>)
Net Cash Provided By/ (Used in)	
Operating Activities	(\$112,782)

Cash Flows from Investing Activities:

Purchase of Building Improvements	(42,700)
Purchase of Office Equipment	(<u>7,971</u>)
Net Cash Provided By/ (Used in)	
Investing Activities	(<u>50,671</u>)
Net Decrease in Cash and Cash Equivalents	(163,453)
Cash and Cash Equivalents, January 1, 2007	<u>226,832</u>
Cash and Cash Equivalents, December 31, 2007	<u>\$63,379</u>

-See Auditor's Report and Notes to the Financial Statements-

Junta For Progressive Action, Incorporated
Notes to the Financial Statements
December 31, 2007

Note 1 – Summary of Significant Accounting Policies

Organization

Junta for Progressive Action, Incorporated (the Organization) provides services, programs and advocacy that improve the social, political and economic conditions of the Latino Community in Greater New Haven. The programs offered are education, employment, financial literacy, family management, legal services, at-risk youth program and summer camp. Major funding is provided by the State of Connecticut, Department of Social Services, the City of New Haven and other public support.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, 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.

Property and Equipment

Property and equipment are carried at cost, or if donated, at the approximate fair value at the date of donation and depreciation is computed using the straight-line method.

Revenue Recognition

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

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions.

-See Auditor's Report-

Junta For Progressive Action, Incorporated
Notes to the Financial Statements
December 31, 2007

Advertising

Advertising costs are expensed as incurred. The total advertising expense for the year ended December 31, 2007 was \$612.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

Income Taxes

The Organization is a non-stock, non-profit corporation organized in Connecticut. It is exempt from federal and state income taxes under Internal Revenue Service Code Section 501(c)(3) and therefore has no liability for federal or state income taxes.

Note 2 – Statement of Net Assets

Cash and Cash Equivalents: This account group includes all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments

As of December 31, 2007, the cash balance is \$63,379.

Junta For Progressive Action, Incorporated
Notes to the Financial Statements
December 31, 2007

Note 2 – Statement of Net Assets (Continued)

Capital Assets: This account group consists of land, building, building improvements, equipment and office equipment. All assets are recorded at cost. Depreciation is provided on fixed assets ranging from five to thirty nine year useful lives. The Organization maintains a capitalization threshold of \$500. A summary of changes in the capital assets accounts for the year ended December 31, 2007 is as follows:

	<u>Balance</u> <u>January 1, 2007</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>December 31, 2007</u>
Land	\$ 71,410	-	-	\$ 71,410
Building	26,590	-	-	26,590
Building Improvements	130,741	\$ 42,700	-	173,441
Equipment	3,597	-	-	3,597
Office Equipment	<u>20,888</u>	<u>7,971</u>	<u>-</u>	<u>28,859</u>
Totals	<u>\$253,226</u>	<u>\$ 50,671</u>	<u>-</u>	<u>\$303,897</u>
Less: Accumulated Depreciation for				
Building	\$ 8,450	\$ 682	-	\$ 9,132
Building Improvements	10,679	3,763	-	14,442
Equipment	832	790	-	1,622
Office Equipment	<u>14,160</u>	<u>4,291</u>	<u>-</u>	<u>18,451</u>
Totals	<u>\$ 34,121</u>	<u>\$ 9,526</u>	<u>-</u>	<u>\$ 43,647</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 219,105</u>			<u>\$ 260,250</u>

Depreciation expense for the year ended December 31, 2007 was \$9,526.

Note 3 – Prior Period Adjustment

The prior period adjustment consists of temporarily restricted revenue of \$15,600 that pertains to the previous fiscal year.

-See Auditor's Report-

Junta For Progressive Action, Incorporated
Notes to the Financial Statements
December 31, 2007

Note 4 – Risk Management

The Organization is exposed to various risks of loss related to damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster. During the year ended December 31, 2007, the Organization contracted with the Connecticut Underwriters, Incorporated Insurance Company for liability, property, and crime damage and United States Liability Insurance Company for Directors and Officers liability. Coverages provided by the company are as follows:

Commercial General Liability	\$1,000,000
Directors and Officers Liability	\$1,000,000

Workers' compensation coverage is maintained by paying premiums to Granite State Insurance Company. The premium is calculated based upon accident history and actual payroll costs by job classification.

Note 5 – Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

Specific Grant Programs	<u>\$293,911</u>
Total Temporarily Restricted Net Assets	<u>\$293,911</u>

Net Assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

Immigrant Outreach Program	\$ 17,136
New Haven Community Development Block	12,500
Connecticut Health Foundation	10,000
City of New Haven Economic Development	12,500
Empower New Haven	22,954
Hispanics in Philanthropy	20,380
United Way	13,443
Yale University: The Neighborhood Place	53,771
Connecticut Department of Social Services	279,887
Others	<u>37,692</u>
Total	<u>\$480,263</u>

Junta For Progressive Action, Incorporated
Notes to the Financial Statements
December 31, 2007

Note 6 – Donated Services

The Organization receives a significant amount of donated services from unpaid volunteers who assist in fund-raising and special projects. No amounts have been recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

Note 7 – 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 management and general services benefited.

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**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***

**(NO MATERIAL WEAKNESSES <NO SIGNIFICANT DEFICIENCIES IDENTIFIED>, NO
REPORTABLE INSTANCES OF NONCOMPLIANCE OR OTHER MATTERS)**

The Board of Directors
Junta for Progressive Action, Incorporated
New Haven, Connecticut

I have audited the financial statements of Junta for Progressive Action, Incorporated as of and for the year ending December 31, 2007, and have issued my report thereon dated September 16, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Junta for Progressive Action, Incorporated's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Junta for Progressive Action, Incorporated's internal control over financial reporting. Accordingly I do not express an opinion on the effectiveness of the Junta for Progressive Action, Incorporated's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Junta for Progressive Action, Incorporated's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Junta for Progressive Action, Incorporated's financial statements that is more than inconsequential will not be prevented or detected by the Junta for Progressive Action, Incorporated's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood than a material misstatement of the financial statements will not be prevented or detected by the Junta for Progressive Action, Incorporated's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Junta for Progressive Action, Incorporated's 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weakness. However, I noted other matters involving the internal control over financial reporting, which I have reported to the management of Junta for Progressive Action in a separate letter dated September 16, 2008.

This report is intended solely for the information of the Board and management, the Office of Policy and Management, 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.

A handwritten signature in black ink, appearing to be "M. J. ... CPA", is written over a horizontal line.

Milford, Connecticut
September 16, 2008

MICHAEL J. PAOLINI
CERTIFIED PUBLIC ACCOUNTANT

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE STATE SINGLE AUDIT ACT
(UNQUALIFIED OPINION ON COMPLIANCE AND NO MATERIAL WEAKNESSES
<NO SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL OVER COMPLIANCE
IDENTIFIED>)**

The Board of Directors
Junta for Progressive Action, Incorporated
New Haven, Connecticut

Compliance

I have audited the compliance of Junta for Progressive Action, Incorporated with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that are applicable to each of its major state programs for the year ended December 31, 2007. The major state 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 state programs is the responsibility of Junta for Progressive Action, Incorporated's management. My responsibility is to express an opinion on compliance based on my audit.

I conducted my 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 the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Junta for Progressive Action, Incorporated's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Junta for Progressive Action, Incorporated's compliance with those requirements.

In my opinion, Junta for Progressive Action, Incorporated complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of Junta for Progressive Action, Incorporated is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing my audit, I considered the internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Junta for Progressive Action, Incorporated's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 non-compliance with a type of compliance requirement of a state program on a timely basis. A *significant* deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

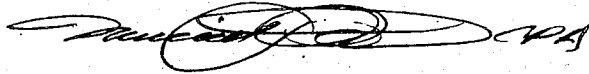
A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected by Junta for Progressive Action, Incorporated's internal control.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of State Financial Assistance

I have audited the basic financial statements of Junta for Progressive Action, Incorporated as of and for the year ended December 31, 2007, and have issued my unqualified report thereon dated September 16, 2008. My audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board, management, the Office of Policy and Management, 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.



Milford, Connecticut
September 16, 2008

Junta For Progressive Action, Incorporated
Schedule of Expenditures of State Financial Assistance
Year Ended December 31, 2007

<u>State Grantor/Pass-Through Grantor Program Title</u>	<u>State Grantor Program Identification Number</u>	<u>Expenditures</u>
Connecticut Department of Social Services/ Human Resource Development Program	093JPA-HRD-37 07DSS4001OT	\$58,268
Connecticut Department of Social Services / Hispanic Human Resource Development Program	093JPA-HHD-09 07DSS 1301OT	43,049
Connecticut Department of Social Services / Community Service Program	093JPA-CSV-04 06DSS6101OT	15,600
Connecticut Department of Social Services / Hispanic Human Resource Development Program	093JPA-HHD-07 06DSS1310OT	157,464
Connecticut Department of Social Services/ Community Service Program	093JPA-CSV-05 07DSS6101OT	<u>5,506</u>
Total		<u>\$279,887</u>

Junta For Progressive Action, Incorporated
State Financial Assistance Program
Notes to Schedule
Year Ended December 31, 2007

The State of Connecticut has provided financial assistance to Junta For Progressive Action, Incorporated through grants in accordance with the General Statutes for the State of Connecticut. This financial assistance funds the organization's Spanish development programs.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Junta For Progressive Action, Incorporated conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The financial statements contained in Junta For Progressive Action, Incorporated's annual audit report are prepared on the modified accrual basis of accounting. The following is a summary of such basis:

- Revenues are recognized when they become both measurable and available.
- Expenditures are recorded when the related liability is incurred.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain grants are not dependent on expenditure activity, and accordingly, are not considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

Junta For Progressive Action, Incorporated
Schedule of Findings and Questioned Costs
Year Ended December 31, 2007

1. Summary of Auditor's Results

Financial Statements

- I have audited the financial statements of Junta For Progressive Action, Incorporated as of and for the year ended December 31, 2007 and issued my unqualified report thereon dated September 16, 2008.

Internal Control over financial reporting:

- Significant Deficiencies identified? yes no
- Significant Deficiencies identified that are not considered to be material weaknesses? yes none reported
- Noncompliance material to financial statements noted? yes no

State Financial Assistance

Internal Control over major programs:

- Significant Deficiencies identified? yes no
- Significant Deficiencies identified that are not considered to be material weaknesses? yes no

- I have also included in my unqualified opinion dated September 16, 2008 my report on Junta For Progressive Action, Incorporated's Report on Compliance with Requirements Applicable to Each Major Program, on Internal Control Over Compliance in Accordance with the State Single Audit Act (Unqualified Opinion on Compliance and No Material Weaknesses <No Significant Deficiencies in Internal Control over Compliance Identified>), and on the Schedule of Expenditures of State Financial Assistance (Unqualified Opinion).

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

yes none reported

- The following schedule reflects the major programs included in the audit:

<u>State Grantor</u> <u>Program</u>	<u>Expenditures</u>
Connecticut Department of Social Services	\$279,887

Junta For Progressive Action, Incorporated
Schedule of Findings and Questioned Costs
Year Ended December 31, 2007

2. Financial Statements Findings

- I issued reports, dated September 16, 2008, on compliance and on internal control over financial reporting and on compliance and on other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- My report on compliance indicated no reportable instances of noncompliance.
- My report on internal control over financial reporting indicated no significant deficiencies.

3. State Financial Assistance Findings and Questioned Costs

No findings or questioned costs are reported relating to State financial assistance programs.