

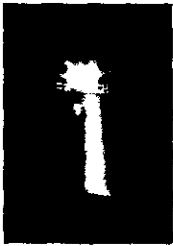
LOUISIANA CENTER FOR CHILDREN'S RIGHTS
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 2017 (UNAUDITED) AND 2016 (AUDITED)

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

TABLE OF CONTENTS

JUNE 30, 2017 AND 2016

	<u>Page #</u>
INDEPENDENT ACCOUNTANT'S REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Activities	4-5
Statements of Functional Expenses	6-7
Statements of Cash Flows	8
Notes to Financial Statements	9-13
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Executive Director	14
OTHER REPORTS	
Agreed-Upon Procedure Report	15-17
Louisiana Attestation Questionnaire	18-19



BERNARD & FRANKS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH V. FRANKS II, C.P.A.

NICHOLAS W. LAFRANZ III, C.P.A.

JAMES L. WHITE, C.P.A.

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Louisiana Center for Children's Rights
New Orleans, Louisiana

We have reviewed the accompanying financial statements of Louisiana Center for Children's Rights (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and the related statements of activities and functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

MEMBERS: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS; SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

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Supplementary Information

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Executive Director is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Report on 2016 Financial Statements

The 2016 financial statements were audited by us, and we expressed an unmodified opinion on them in our report dated October 14, 2016. We have not performed any auditing procedures since that date.

Bernard & Franks

Metairie, Louisiana
September 1, 2017

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016**

	2017 <u>(Unaudited)</u>	2016 <u>(Audited)</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 469,591	\$ 290,624
Restricted cash-fiscal agent	-	51,488
Accounts receivable	20,000	82,452
Unconditional promises to give, current portion	381,500	808,840
Lease value of building	55,406	67,500
Prepaid expenses	30,976	30,406
Total current assets	<u>\$ 957,473</u>	<u>\$ 1,331,310</u>
PROPERTY AND EQUIPMENT	\$ 103,061	\$ 103,061
Less, accumulated depreciation	<u>(71,041)</u>	<u>(56,758)</u>
	<u>\$ 32,020</u>	<u>\$ 46,303</u>
OTHER ASSETS		
Long-term portion of unconditional promises to give	\$ 161,500	\$ 465,389
Long-term portion of lease value of building	-	55,406
Deposits	-	122
Total other assets	<u>\$ 161,500</u>	<u>\$ 520,917</u>
 Total assets	 <u>\$ 1,150,993</u>	 <u>\$ 1,898,530</u>
 CURRENT LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ -	\$ 3,575
Payroll liabilities	-	699
Vacation accrual	12,850	24,210
Due to non-profit agencies as fiscal agent	-	51,488
Total current liabilities	<u>\$ 12,850</u>	<u>\$ 79,972</u>
 NET ASSETS (DEFICIT)		
Unrestricted	\$ (42,617)	\$ (142,967)
Temporarily restricted	1,180,760	1,961,525
Total net assets	<u>\$ 1,138,143</u>	<u>\$ 1,818,558</u>
 Total current liabilities and net assets	 <u>\$ 1,150,993</u>	 <u>\$ 1,898,530</u>

See accompanying notes and accountant's reports.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017 (UNAUDITED)

	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Grants	\$ 199,144	\$ 517,500	\$ 716,644
Contracts	460,000	-	460,000
Contributions and fundraising	245,231	-	245,231
Miscellaneous	61,950	-	61,950
Net assets released from restrictions:			
Satisfaction of program restrictions	1,298,265	(1,298,265)	-
	\$ 2,264,590	\$ (780,765)	\$ 1,483,825
EXPENSES			
Program services	\$ 1,939,884	\$ -	\$ 1,939,884
Supporting services			
General and administrative	72,063	-	72,063
Fund raising	152,293	-	152,293
	\$ 2,164,240	\$ -	\$ 2,164,240
Increase (decrease) in net assets	\$ 100,350	\$ (780,765)	\$ (680,415)
NET ASSETS BEGINNING OF THE YEAR	(142,967)	1,961,525	1,818,558
NET ASSETS (DEFICIT) END OF THE YEAR	\$ (42,617)	\$ 1,180,760	\$ 1,138,143

See accompanying notes and accountant's reports.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016 (AUDITED)**

	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Grants	\$ 304,718	\$ 1,887,196	\$ 2,191,914
Contracts	552,029	-	552,029
Contributions and fundraising	169,780	-	169,780
Miscellaneous	1,312	-	1,312
Net assets released from restrictions:			
Satisfaction of program restrictions	1,038,913	(1,038,913)	-
	\$ 2,066,752	\$ 848,283	\$ 2,915,035
EXPENSES			
Program services	\$ 1,799,160	\$ -	\$ 1,799,160
Supporting services			
General and administrative	205,704	-	205,704
Fund raising	149,129	-	149,129
	\$ 2,153,993	\$ -	\$ 2,153,993
Increase (decrease) in net assets	\$ (87,241)	\$ 848,283	\$ 761,042
NET ASSETS BEGINNING OF THE YEAR	(55,726)	1,113,242	1,057,516
NET ASSETS (DEFICIT) END OF THE YEAR	\$ (142,967)	\$ 1,961,525	\$ 1,818,558

See accompanying notes and accountant's reports.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017 (UNAUDITED)**

	Supporting Services			Total
	Program Services	General and Administrative	Fundraising	
Compensation and related expenses				
Compensation	\$ 1,277,848	\$ 54,661	\$ 102,536	\$ 1,435,045
Employee benefits and taxes	275,591	10,567	21,414	307,572
Total	<u>\$ 1,553,439</u>	<u>\$ 65,228</u>	<u>\$ 123,950</u>	<u>\$ 1,742,617</u>
Client records and welfare	\$ 6,221	\$ -	\$ -	\$ 6,221
Computers and maintenance	27,890	1,173	2,225	31,288
Consultants and contractors	96,290	957	1,815	99,062
Copier and maintenance	2,584	109	206	2,899
Depreciation	12,731	536	1,015	14,282
Fundraising	-	-	15,385	15,385
Grants to Others	76,208	-	-	76,208
Insurance	13,049	549	1,041	14,639
Law library	3,056	-	-	3,056
Legal research	1,061	-	-	1,061
Marketing	1,613	68	129	1,810
Meals and entertainment	1,972	83	157	2,212
Miscellaneous	574	24	46	644
Office expense	14,476	609	1,155	16,240
Policy	256	-	-	256
Professional/association dues	6,182	-	-	6,182
Rent and Utilities	62,701	2,638	5,001	70,340
Telephone	2,109	89	168	2,366
Training	8,497	-	-	8,497
Travel and transportation	27,773	-	-	27,773
Volunteer Expense/Intern	21,202	-	-	21,202
Total Expense	<u>\$ 1,939,884</u>	<u>\$ 72,063</u>	<u>\$ 152,293</u>	<u>\$ 2,164,240</u>

See accompanying notes and accountant's reports.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016 (AUDITED)**

	<u>Supporting Services</u>			<u>Total</u>
	<u>Program Service</u>	<u>General and Administrative</u>	<u>Fund Raising</u>	
Compensation and related expenses				
Compensation	\$ 1,103,064	\$ 129,379	\$ 77,018	\$ 1,309,461
Employee benefits and taxes	230,724	22,674	16,519	269,917
Total	<u>\$ 1,333,788</u>	<u>\$ 152,053</u>	<u>\$ 93,537</u>	<u>\$ 1,579,378</u>
Client records and welfare	\$ 3,307	\$ -	\$ -	\$ 3,307
Computers and maintenance	41,694	4,754	2,923	49,371
Consultants and contractors	193,568	33,680	30,604	257,852
Copier and maintenance	2,288	261	160	2,709
Depreciation	14,399	1,642	1,009	17,050
Fundraising	-	-	12,710	12,710
Insurance	14,232	1,623	998	16,853
Law library	2,609	-	-	2,609
Legal research	448	-	-	448
Marketing	10,098	1,152	708	11,958
Meals and entertainment	1,262	144	89	1,495
Miscellaneous	1,692	193	119	2,004
Office expense	17,846	2,035	1,251	21,132
Policy	29,730	-	-	29,730
Professional/association dues	4,445	-	-	4,445
Rent and Utilities	69,101	7,880	4,844	81,825
Telephone	2,518	287	177	2,982
Training	846	-	-	846
Travel and transportation	36,638	-	-	36,638
Volunteer Expense	18,651	-	-	18,651
Total Expense	<u>\$ 1,799,160</u>	<u>\$ 205,704</u>	<u>\$ 149,129</u>	<u>\$ 2,153,993</u>

See accompanying notes and accountant's reports.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	2017 (Unaudited)	2016 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (680,415)	\$ 761,042
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	14,282	17,050
Increase (decrease) in operating assets:		
Increase in restricted cash-fiscal agent	51,488	(51,488)
Accounts receivable	62,452	(39,954)
Unconditional promises to give	731,229	(780,876)
Lease value of building	67,500	67,500
Prepaid expenses	(569)	757
Deposits	122	1,102
Increase (decrease) in operating liabilities:		
Accounts payable	(3,575)	3,575
Payroll liabilities	(699)	699
Vacation accrual	(11,360)	3,154
Due to non-profit agencies as fiscal agent	(51,488)	51,488
Net cash provided by (used by) operating activities	\$ 178,967	\$ 34,049
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	\$ -	\$ (9,020)
Net cash provided by (used by) investing activities	\$ -	\$ (9,020)
Net increase in cash and cash equivalents	\$ 178,967	\$ 25,029
Beginning cash and cash equivalents	\$ 290,624	\$ 265,595
Ending cash and cash equivalents	\$ 469,591	\$ 290,624

See accompanying notes and accountant's reports.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017 AND 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Louisiana Center for Children's Rights is a nonprofit law office that supports the juvenile defense system of Louisiana. The Organization strives to build a fairer, more compassionate, and genuinely rehabilitative juvenile justice system.

The Organization's mission statement is as follows: "We defend the right of every Louisiana child to fairness, dignity, and opportunity. Our holistic legal representation helps young people achieve their goals in court and in life; we provide resources and training for juvenile public defenders statewide; and we advocate for a juvenile justice system that is fair, compassionate, and supportive of positive youth development."

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic 958, Not-for-Profit Entities. 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. At June 30, 2017 and 2016, the Organization did not have any permanently restricted net assets.

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.

Use of 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.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017 AND 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The Organization considers accounts receivable to be fully collectible.

Unconditional Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on these amounts are computed using a risk-free interest rate of 5% applicable to the year in which the contribution is made. Amortization of the discount is included in contribution revenue.

Contributed Services

The Organization recognizes contributed services at their fair value if the services have value to the Organization and require specialized skills, are provided by individuals possessing those skills, and would have been purchased if not provided by contributors.

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful life of the assets.

Contributions and Grants

Contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in unrestricted net assets. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Restricted contributions and grants whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017 AND 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentrations

The Organization's primary source of revenue is derived from grants. For the year's ended June 30, 2017 and 2016, \$716,644 and \$2,191,914 or 48% and 75% of the Organization's total gross revenue was from grants, \$460,000 and \$552,029 or 31% and 19% from contract revenue, \$245,231 and \$169,780 or 17% and 6% was from contributions and fundraising and \$61,950 or 4% was from miscellaneous sources.

Expense Allocation

The costs of providing program services and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Tax Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore has made no provision for federal income taxes in the accompanying financial statements. The Organization's Federal Exempt Information Returns (Form 990) for 2015, 2016 and 2017 are subject to examination by the IRS, generally for three years after they were filed.

NOTE 2. CASH AND CASH EQUIVALENTS

The Organization maintains two bank accounts at one bank in New Orleans, Louisiana. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) for amounts up to \$250,000 for interest bearing accounts. Cash at these institutions exceeded FDIC limits by \$219,591 and \$88,537 at June 30, 2017 and 2016, respectively.

NOTE 3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following for the years ended June 30, 2017 and 2016:

	2017	2016
Equipment	\$ 57,087	\$ 57,087
Furniture	45,974	45,974
	\$ 103,061	\$ 103,061
Less accumulated depreciation	(71,041)	(56,758)
Total	\$ 32,020	\$ 46,303

Depreciation expense for the year ended June 30, 2017 and 2016 was \$14,282 and \$17,049, respectively.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017 AND 2016

NOTE 4. UNCONDITIONAL PROMISES TO GIVE

The Organization had the following unconditional promises to give for the years ended June 30, 2016 and 2015. The long-term portion of the assets were discounted using a 5% rate.

	2017	2016
Baptist Community Ministries	\$ 340,000	\$ 514,314
Grant Foundation	25,000	-
Schott	25,000	-
United Way	25,000	-
Institute of Mental Hygiene	-	50,000
NAACP	-	90,000
Andrus Foundation	90,000	180,000
Gaudet Fund Grant	2,500	1,800
Marguerite Casey Foundation	-	150,000
Yale Law School	-	45,000
W.K. Kellogg Foundation	-	223,706
Louisiana Bar Foundation	57,000	52,903
Total unconditional promises to give	\$ 564,500	\$ 1,307,723
Unamortized discount	(21,500)	(33,494)
Unconditional promises to give, net	\$ 543,000	\$ 1,274,229
Current portion	\$ 381,500	\$ 495,526
Long-term	161,500	778,703
Total	\$ 543,000	\$ 1,274,229

Future maturities of unconditional promises to give are as follows:

2018	\$ 381,500
2019	161,500
Total	\$ 543,000

NOTE 5. AGENCY TRANSACTIONS

The Organization serves as a fiscal agent for two local non-profits. These funds are maintained in a separate custodial account and are held for use in accordance with the fiscal agent agreement. The amounts due to the other nonprofit agencies for funds held as an agent is reported at \$0 and \$51,488 for the year ended June 30, 2017 and 2016.

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017 AND 2016

NOTE 6. LEASE AND DONATED FACILITIES

The Organization leased its office space under a non-cancellable lease terminating on December 31, 2014. The Organization then entered into a month to month lease agreement from January 1, 2015 through May 31, 2015. Rental expense for the years ended June 30, 2017 and 2016 was \$0 and \$10,637.

On June 1, 2015, the Organization entered into a lease agreement with the City of New Orleans whereby the Organization would lease space at no cost for its administrative and program facility. The City of New Orleans owns and manages the facility. The initial term of the no cost lease will be for a three-year period that will end May 31, 2018. The City of New Orleans values the fair value of the lease (which also included services and utilities) at \$67,500 annually on a gross basis. In connection with this lease agreement, the Organization discounted the value of the three-year initial term of the lease (at 5% per year) and recorded a restricted contribution in fiscal 2015 of \$196,031. For the years ended June 30, 2017 and 2016, net assets released from restriction and occupancy expense of \$67,500 and \$67,500 was recorded in connection with this lease agreement.

NOTE 7. TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2017 and 2016, the Organization had \$1,180,760 and \$1,961,525 in temporarily restricted net assets. The following schedule represents temporarily restricted net assets:

	2017	2016
Subsequent years' disbursements	\$ 1,125,354	\$ 1,832,994
Lease value of land	55,406	128,531
Total temporarily restricted net assets	<u>\$ 1,180,760</u>	<u>\$ 1,961,525</u>

NOTE 8. RELATED PARTY TRANSACTION

The Organization paid for a board chair's flights to attend the board meetings. The total for the flights for the years ended June 30, 2017 and 2016 was \$2,290 and \$1,411.

NOTE 9. SUBSEQUENT EVENTS

Subsequent events were evaluated by the Organization through September 1, 2017, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LOUISIANA CENTER FOR CHILDREN'S RIGHTS

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO EXECUTIVE DIRECTOR**

FOR THE YEAR ENDED JUNE 30, 2017

<u>Executive Director Head Name:</u>	<u>Joshua Perry 7/1/16-8/31/17</u>	<u>Aaron Clark-Rizzio 9/1/16-6/30/17</u>
Salary	\$ 17,077	\$ 75,863
Benefits-insurance	884	8,632
Reimbursements	-	887
Total	<u>\$ 17,961</u>	<u>\$ 85,381</u>

OTHER REPORTS



AGREED-UPON PROCEDURES REPORT

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board of Directors
Louisiana Center for Children's Rights
New Orleans, Louisiana

We have performed the procedures enumerated below as they are a required part of the engagement. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked "not applicable."

Management of the Louisiana Center for Children's Rights, a nonprofit corporation, is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the Louisiana Center for Children's Rights and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Louisiana Center for Children's Rights compliance with certain laws and regulations during the year ended June 30, 2017.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

We obtained the following list from management containing the list of federal and state award expenditures:

Grantor	Federal	Award	Dates
Louisiana Commission on Law Enforcement	Department of Justice	\$ 19,300	1/1/17-6/30/17
Louisiana Public Defender Board	Not Applicable	\$ 460,000	7/1/16-6/30/2017

- For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

We randomly selected six disbursements for each of the aforementioned federal and state awards administered during the period under review, as follows:

Louisiana Commission on Law Enforcement	Payroll	3/15/2017	\$ 1,458.33
Louisiana Commission on Law Enforcement	Health Insurance	1/2/2017	\$ 875.70
Louisiana Commission on Law Enforcement	Health Insurance	4/3/2017	\$ 382.06
Louisiana Commission on Law Enforcement	Health Insurance	5/1/2017	\$ 382.06
Louisiana Commission on Law Enforcement	Payroll	1/15/2017	\$ 708.35
Louisiana Commission on Law Enforcement	Payroll	6/31/2017	\$ 1,333.33
Louisiana Public Defender Board	Payroll	3/15/2017	\$18,327.53
Louisiana Public Defender Board	Health Insurance	8/25/2016	\$ 4,723.91
Louisiana Public Defender Board	Health Insurance	12/29/2016	\$ 3,423.47
Louisiana Public Defender Board	Health Insurance	5/24/2017	\$ 3,426.17
Louisiana Public Defender Board	Dental and Disability	7/26/2016	\$ 252.67
Louisiana Public Defender Board	Dental and Disability	4/24/2017	\$ 229.58

- Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

We traced the six disbursements for each award to supporting documentation as to proper amount and payee. There were no exceptions noted.

- Report whether the selected disbursements were coded to the correct fund and general ledger account.

We determined that the six disbursements for each award was properly coded to the correct fund and general ledger account.

- Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

We reviewed the disbursements and determined that they were approved in accordance with the Organization's policies and procedures.

- For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

We obtained the Compliance Supplement for the federal grant, Louisiana Commission on Law Enforcement. We also obtained the grant for the award, Louisiana Public Defender Board. We compared the documentation for each disbursement chosen for the federal grant

We obtained the Compliance Supplement for the federal grant, Louisiana Commission on Law Enforcement. We also obtained the grant for the award, Louisiana Public Defender Board. We compared the documentation for each disbursement chosen for the federal grant to the requirements of the grant relating to activities allowed or unallowed and reporting and determined that the disbursements complied with the requirements. The eligibility requirement was not applicable to the grant.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

For the awards selected for testing in Item 2 that have been closed out during the period under review, we compared the close-out report, when required, with the Organization's financial records and determined that the amounts agreed.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

This is not applicable to the Organization.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

We obtained the two budgets related to the aforementioned grants for the year ended June 30, 2017. Each initial budget included the purpose and duration of the grants, specific goals, objectives, and measures of performance.

Prior-Year Comments

10. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

There were no prior year suggestions, recommendations or comments.

Bernard & Frank

Metairie, Louisiana
September 1, 2017

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of General-public Agencies)

9/1/17 (Date Transmitted)
Bernard & Franks, A Corp of CPAs (CPA Firm Name)
4141 Veterans Blvd., Suite 313 (CPA Firm Address)
Metairie, LA 70002 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 10/30/17 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). Note: Please refer to Attorney General Opinion No. 13-9943 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://lapr1.la.gov>, to determine whether a non-profit agency is subject to the open meetings law.

N/A Yes No

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes No

Reporting

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No




We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

The previous responses have been made to the best of our belief and knowledge.

	Secretary	9/11/17	Date
	Treasurer	9/11/17	Date
	President	9/11/17	Date