

BEAUREGARD COMMUNITY CONCERNS, INC.
DERIDDER, LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Beauregard Community Concerns, Inc.
DeRidder, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Beauregard Community Concerns, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Beauregard Community Concerns, Inc. as of June 30, 2024, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Beauregard Community Concerns, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beauregard Community Concerns, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Beauregard Community Concerns, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Beauregard Community Concerns, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits and other payments to agency head 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 schedule of compensation, benefits and other payments to agency head is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2025, on our consideration of Beauregard Community Concerns, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Beauregard Community Concerns, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beauregard Community Concerns, Inc.'s internal control over financial reporting and compliance.



DeRidder, Louisiana
February 6, 2025

FINANCIAL STATEMENTS

Statement of Financial Position
June 30, 2024

ASSETS

Current Assets:

Cash and cash equivalents	\$ 21,329
Grants receivable	197,543
Prepaid expenses	4,420
Restricted cash	141,578
Total current assets	<u>\$ 364,870</u>

Non Current Assets:

Capital assets, net	\$ 178,838
Utility deposit	700
Total noncurrent assets	<u>\$ 179,538</u>

Total assets	<u><u>\$ 544,408</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$ 4,279
Payroll withholdings payable	10,793
Total current liabilities	<u>\$ 15,072</u>

Net Assets:

Without donor restrictions	\$ 387,758
With donor restrictions	141,578
Total net assets	<u>\$ 529,336</u>

Total liabilities and net assets	<u><u>\$ 544,408</u></u>
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The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
SUPPORT			
Grants			
Government:			
DCFS	\$ -	\$ 283,686	\$ 283,686
VAWA	-	26,759	26,759
VOCA	-	25,970	25,970
LCADV	-	20,000	20,000
Total government grants	<u>\$ -</u>	<u>\$ 356,415</u>	<u>\$ 356,415</u>
Private:			
United Way	\$ -	\$ 48,380	\$ 48,380
IOLTA	-	49,483	49,483
Total private grants	<u>\$ -</u>	<u>\$ 97,863</u>	<u>\$ 97,863</u>
Total grants	<u>\$ -</u>	<u>\$ 454,278</u>	<u>\$ 454,278</u>
Cash contributions:			
Individuals	\$ 1,685	\$ -	\$ 1,685
Business	3,550	-	3,550
Total cash contributions	<u>\$ 5,235</u>	<u>\$ -</u>	<u>\$ 5,235</u>
Contributed materials and services:			
Individuals	\$ 6,313	\$ -	\$ 6,313
Business	8,188	-	8,188
Total contributed materials and services	<u>\$ 14,501</u>	<u>\$ -</u>	<u>\$ 14,501</u>
Total contributions	<u>\$ 19,736</u>	<u>\$ -</u>	<u>\$ 19,736</u>
Total support	<u>\$ 19,736</u>	<u>\$ 454,278</u>	<u>\$ 474,014</u>
			(Continued)

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
Investment income	\$ 4,248	\$ -	\$ 4,248
Miscellaneous	63	-	63
Net assets released from restrictions	454,278	(454,278)	-
Total revenue	<u>\$ 458,589</u>	<u>\$ (454,278)</u>	<u>\$ 4,311</u>
Total support and revenue	<u>\$ 478,325</u>	<u>\$ -</u>	<u>\$ 478,325</u>
EXPENSES			
Program services:			
June M. Jenkins Women's Shelter	<u>\$ 524,112</u>	<u>\$ 2,415</u>	<u>\$ 526,527</u>
Change in net assets	\$ (45,787)	\$ (2,415)	\$ (48,202)
Net assets, beginning of year	<u>433,545</u>	<u>143,993</u>	<u>577,538</u>
Net assets, end of year	<u>\$ 387,758</u>	<u>\$ 141,578</u>	<u>\$ 529,336</u>
			(Concluded)

The accompanying notes are an integral part of this statement.

Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services <u>June M. Jenkins Women's Shelter</u>	Supporting Services <u>General and Administrative</u>	<u>Total</u>
Salaries	\$ 147,469	\$ 121,671	\$ 269,140
Payroll taxes	10,909	9,308	20,217
Health and dental insurance	16,448	36,849	53,297
Total salaries and related expenses	<u>\$ 174,826</u>	<u>\$ 167,828</u>	<u>\$ 342,654</u>
Supplies	\$ 65,085	\$ -	\$ 65,085
Telephone and internet	2,476	-	2,476
Professional services	8,275	-	8,275
Travel	1,605	1,092	2,697
Pest control	314	-	314
Miscellaneous	245	-	245
Client assistance	24,817	-	24,817
Membership dues and subscriptions	800	-	800
Postage	550	-	550
Employee benefits	31	-	31
Interest	283	-	283
Alarm system	2,240	-	2,240
Cleaning	100	-	100
Registration fees	843	-	843
Auto expense	688	-	688
Building repairs	5,817	-	5,817
Donated materials	14,501	-	14,501
Fundraising	250	-	250
Insurance	20,901	-	20,901
Utilities	13,687	-	13,687
Total expenses before depreciation	<u>\$ 338,334</u>	<u>\$ 168,920</u>	<u>\$ 507,254</u>
Depreciation			
Purchased assets	<u>\$ 19,273</u>	<u>\$ -</u>	<u>\$ 19,273</u>
Total expenses	<u>\$ 357,607</u>	<u>\$ 168,920</u>	<u>\$ 526,527</u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
For the Year Ended June 30, 2024

Cash flows from operating activities:	
Cash received from grants	\$ 356,785
Cash received from contributions	5,235
Cash received from investing	4,248
Cash received from miscellaneous	63
Cash payments for program activities	(162,799)
Cash payments to employees for services	(321,679)
Net cash used by operating activities	<u>\$ (118,147)</u>
Net increase (decrease) in cash and cash investments	\$ (118,147)
Cash and Cash equivalents, July 1, 2023	281,054
Cash and Cash equivalents, June 30, 2024	<u><u>\$ 162,907</u></u>
Reconciliation of net income (loss) from operations to net cash used by operating activities:	
Net income (loss) from operations	\$ (48,202)
Adjustments to reconcile income (loss) from operations to net cash used by operating activities:	
Depreciation	\$ 19,273
Change in assets and liabilities:	
Increase in grants receivable	\$ (97,493)
Increase in prepaid expenses	(441)
Increase in payroll deductions payable	6,474
Increase in accounts payable	123
Decrease in refunds receivable	2,119
Net cash used by operating activities	<u><u>\$ (118,147)</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Beauregard Community Concerns, Inc.

Notes to the Financial Statements
For the Year Ending June 30, 2024

Introduction

Beauregard Community Concerns, Inc. is a Louisiana non-profit corporation. This Organization is organized for, and it shall be operated exclusively for, charitable, religious, and educational purposes, within the meaning of Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, including for purposes, to purchase, acquire, hold, use, manage, alienate or encumber property of any kind, necessary and proper to protect the best interest of abused women and dependent children; and the making of distributions to organizations that qualify as exempt organizations under section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future federal tax code. The Board of Directors consists of ten members that are appointed to the Board by the other members. Eight employees staff Beauregard Community Concerns, Inc. with two clerical employees and the other six employees handling the operations of the shelter.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies following are described to enhance the usefulness of the financial statements to the reader. The financial statements of Beauregard Community Concerns, Inc. have been prepared on the accrual basis; therefore certain revenues and the related assets are recognized when earned rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The Organization has no capital stock.

A. Basis of Accounting

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations* and Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*, which requires the organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the Organization is required to present a statement of cash flows.

B. Income Taxes

The Organization is qualified as an exempt organization under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income tax. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within Section 509 (a) of the Code. The tax years subject to examination by the Internal Revenue Service are those years ending June 30, 2024, 2023, and 2022.

C. Support and Revenue

All contributions and revenues received are considered to be available for unrestricted use unless specifically restricted by the donor.

D. Deposits and Investments

The Organization's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and are reported in the statement of cash flows.

Notes to the Financial Statements (Continued)

E. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

F. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Beauregard Community Concerns, Inc. maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, other than land, are depreciated using the straight line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	40-50 years
Furniture and fixtures	5-10 years
Equipment	5-10 years
Vehicles	5 years

G. Long-Term Obligations

In the fund financial statements, long-term debt and other long-term obligations are reported as liabilities.

H. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of Beauregard Community Concerns, Inc., which are either unusual in nature or infrequent in occurrence. Subsequent events have been evaluated through February 6, 2025, the date that the financial statements were available to be issued.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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.

J. Subsequent Events

The accounting records of the Organization were reviewed subsequent to year end and through the date the auditor's report was issued for subsequent events that could materially affect the financial statements. No subsequent events were found during this period that would materially affect the financial statements.

K. Recent Financial Accounting Pronouncements

During the year ended June 30, 2024, Beauregard Community Concerns, Inc. had adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is a change in the net asset classes used in the financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

L. Restrictions on Contributions of Long-lived Assets

Beauregard Community Concerns, Inc. has not adopted a policy for implying time restrictions on contributions of long-lived assets and contributions of cash and other assets restricted to purchasing them. As of June 30, 2024, Beauregard Community Concerns, Inc. has had no contributions of long-lived assets or assets that would be used to acquire them.

2. DONATED FACILITIES, MATERIALS AND SERVICES

Donated materials, equipment, and use of facilities (if any) are reflected as contributions or fundraising support in the accompanying statements at their estimated values at the date of receipt. Donated services (if any) are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the Organization. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

3. VACATION/SICK LEAVE POLICY

All full-time employees who have been employed with Beauregard Community Concerns, Inc. 0-5 years will receive 16 days of vacation/sick leave, six of these days are considered sick leave and the remaining ten are vacation time. Sick days may be used from the first day of employment; vacation days may not be used until the employee has completed the six month probationary period.

All full-time employees who have been employed with Beauregard Community Concerns, Inc. for 5-10 years will receive 21 days of vacation/sick leave. Six of these days are considered sick leave and the remaining 15 are vacation time.

After the end of the first year of employment, vacation/sick days will begin on the anniversary date of employment. Neither sick nor vacation days will roll over into the next year. All employees must use their time off by the end of the year of his/her working year.

At no time will an employee be allowed to take more than ten consecutive days off, unless it is for a medical reason and a letter from the doctor is provided to the Executive Director.

Vacation and sick days can only be taken in full or half day increments.

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Continued)

4. ECONOMIC DEPENDENCY

The Organization receives a substantial portion of its total support from DCFS (Department of Children and Family Services). During the period ended June 30, 2024, Beauregard Community Concerns, Inc. received \$283,686 in grant support which represents 60% of total support.

5. FUNDING

Beauregard Community Concerns, Inc. receives funds from the Louisiana Bar Foundation under the IOLTA program. The monies are used to pay salaries and related expenses for services provided by legal advocates. The funds received for the year ended June 30, 2024, amounted to \$49,483. Beauregard Community Concerns, Inc. also receives funds from OVW (Office on Violence Against Women) through the VAWA (Violence Against Women Act), VOCA (Victims of Crime Act) and LCDAV (Louisiana Coalition Against Domestic Violence). The monies can be used to provide for personnel and related expenses for services provided. The funds received for the year ended June 30, 2024 amounted to \$26,759, \$25,970 and \$20,000 respectively. The Organization receives grant funds from United Way. The amount received for the year ended June 30, 2024 was \$48,380.

6. CASH AND CASH EQUIVALENTS

At June 30, 2024, the Organization has cash and cash equivalents (book balances) totaling \$162,907 as follows:

NOW accounts	\$	90,184
Savings account		72,506
Petty cash		217
Total	\$	<u>162,907</u>

At June 30, 2024, the Organization has \$172,106 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance.

7. RECEIVABLES

The following is a summary of receivables for June 30, 2024:

<u>Class of Receivable</u>		
Grants:		
DCFS	\$	165,501
VAWA		6,190
VCOA		6,027
LCADV		19,825
Total	\$	<u>197,543</u>

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Continued)

8. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2024, for the Organization is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated				
Buildings	\$ 263,223	\$ -	\$ -	\$ 263,223
Vehicles	45,426	-	-	45,426
Machinery and equipment	55,678	-	-	55,678
Furniture and fixtures	66,343	-	-	66,343
Total capital assets being depreciated	<u>\$ 430,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 430,670</u>
Less accumulated depreciation for:				
Buildings	\$ 93,388	\$ 9,588	\$ -	\$ 102,976
Vehicles	30,269	5,867	-	36,136
Machinery and equipment	49,614	1,534	-	51,148
Furniture and fixtures	59,288	2,284	-	61,572
Total accumulated depreciation	<u>\$ 232,559</u>	<u>\$ 19,273</u>	<u>\$ -</u>	<u>\$ 251,832</u>
Total capital assets being depreciated, net	<u>\$ 198,111</u>	<u>\$ (19,273)</u>	<u>\$ -</u>	<u>\$ 178,838</u>

9. ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables for the year ending June 30, 2024:

Class of Payable	
Accounts	\$ 4,279
Payroll withholdings	10,793
Total	<u>\$ 15,072</u>

10. NET ASSETS

As required by ASU 2016-14, net assets have been reclassified into two categories: Without donor restrictions and with donor restrictions. The classification is as follows:

Without donor restrictions	\$ 387,758
With donor restrictions	141,578
Total net assets	<u>\$ 529,336</u>

11. LITIGATION AND CLAIMS

At June 30, 2024, Beauregard Community Concerns, Inc. had no litigation or claims pending.

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Concluded)

12. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Beauregard Community Concerns, Inc. maintains operating revenue for general expenditures. The current financial assets totaled \$21,329 at June 30, 2024 and are available for general expenditures; that is, without donor or other restrictions limiting their use.

As part of Beauregard Community Concerns, Inc.'s liquidity management, it primarily maintains its current assets in cash and cash equivalent.

13. NET ASSETS WITH DONOR RESTRICTIONS

FVPSA American Rescue Plan Cash	<u>\$ 141,578</u>
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OTHER SUPPLEMENTAL INFORMATION

Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended June 30, 2024

Agency Head Name - Courtney Montgomery

Purpose	Amount
Salary	\$ 69,121
Benefits - insurance	19,034
Benefits - retirement	-
Deferred compensation	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	138
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	954
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

OTHER REPORTS

Schedule of Prior Year Audit Findings
For the Year Ending June 30, 2024

Finding – Financial Statement Audit

Audit Finding No. 2023-1

Checks Being Pre-signed by Executive Director

Condition: The Executive Director had signed blank checks before the checks were filled out for disbursements.

Criteria: Checks should not be signed by anyone prior to the check being made out for the disbursement.

Cause and Condition: This was done for convenience when the Executive Director was not there and a disbursement needed to be made.

Potential Effect of Condition: Pre-signed checks could be taken and made out to anyone for any amount and cash could be misappropriated.

Recommendation: Checks should not be pre-signed by anyone at the Organization.

Date of Initial Occurrence - June 30, 2023

Corrective Action Taken - Yes

Audit Finding No. 2023-2

Employee Benefits had an Unreconciled Difference of Seven Thousand Dollars

Condition: After all adjustments were made, employee benefits were seven thousand dollars off from the correct amount of the benefits. This amount was not material and does not affect our audit opinion.

Criteria: Employee benefits are withheld from employees' checks and some benefits are paid solely by the entity, therefore at year end only the employer portion of the benefits is the only expense. The expense account reflected a balance of seven thousand dollars more than the expense should have been.

Cause and Condition: We believe that this was caused by the entity continuing to pay certain employee benefits after the employee had left employment.

Potential Effect of Condition: An overpayment of benefits not earned by the employee resulting in an expense to the entity that was not earned by employees.

Recommendation: We recommend that the bookkeeper research the employee benefit account to see where these excess benefits were paid and file any amended returns that would be needed for a refund of the overpaid expenses.

Date of Initial Occurrence - June 30, 2023

Corrective Action Taken - Yes

Schedule of Current Year Audit Findings and Management's Response
For the Year Ending June 30, 2024

Findings – Financial Statement Audit

Audit Finding No. 2024-1

Cybersecurity Training Not Completed

Condition:	Cybersecurity training required by LA Revised Statute 42:1267(B)(3) and FVPSA grant not completed.
Criteria:	LA Revised Statute 42:1267(B)(3) requires annual cybersecurity training for anyone having access to information technology assets. This is also required by the FVPSA grant.
Potential Cause and Condition:	Management was not aware of the training required by state statute or their FVPSA grant.
Effect of Condition:	Violation of state statute and FVPSA grant requirements.
Recommendation:	We recommend that the cybersecurity training be completed by all employees with access to information technology assets and that the director monitors the compliance.

Audit Finding No. 2024-2

Audit Report Not Timely Submitted to the Louisiana Legislative Auditor

Condition:	The June 30, 2024 audit report of Beauregard Community Concerns, Inc. was not submitted to the Louisiana Legislative Auditor's office by the statutory deadline of December 31, 2024.
Criteria:	Louisiana Revised Statute R.S. 24:513(A)(5)(a)(i) states that the audits of local governments must be completed within six months of the entity's year end and timely submitted to the Louisiana Legislative Auditor by the six month deadline.
Cause and Condition:	The financial statements to be audited were not submitted to the CPA for audit until late in December 2024. Other requested documents were also not timely received to support the financial statements. This did not leave sufficient time for the audit of the financial statements to be completed by the statutory deadline of December 31, 2024.
Effect of Condition:	Violation of R.S. 24:513(A)(5)(a)(i).
Recommendation:	We recommend that Beauregard Community Concerns, Inc. submit their financial statements and related documents to be audited to their auditor as soon as possible after their year end. Also, we recommend that the Director monitor the preparation in order to have them available for audit with sufficient time to complete the audit by the statutory deadline.

Schedule of Current Year Audit Findings and Management's Response
For the Year Ending June 30, 2024

Audit Finding No. 2024-3Payroll Tax Deposits Submitted Late

Condition:	Payroll tax deposits during the year were paid late after the due date incurring IRS penalties.
Criteria:	IRS has specific due dates for both filing payroll tax returns and paying the related payroll tax liabilities throughout the year.
Cause and Condition:	Beauregard Community Concerns, Inc. did not feel that they had sufficient funds when the payroll tax deposits were due. Some grant monies that were coming in were several months behind causing a shortage of funds.
Effect of Condition:	A violation of IRS rules and regulations regarding the paying of payroll tax deposits.
Recommendation:	We recommend that the payroll tax deposits be paid by their due dates. Funds should be transferred from accounts that have sufficient funds to cover the payroll tax deposits. Also the Director should monitor the bookkeeping department to see that these payroll taxes are timely paid.

Audit Finding No. 2024-4Bank Deposits Not Being Made Timely

Condition:	Bank deposits were not made daily. Some were held for months before being deposited.
Criteria:	According to LA Revised Statute 39:1212, bank deposits should be made daily unless the deposit is less than \$100 and then the cash should be stored securely.
Cause and Condition:	Management was not aware that deposits needed to be made daily according to state law.
Effect of Condition:	Cash being held that long could be misappropriated and checks could be misplaced or lost. Violation of LA Revised Statute 39:1212
Recommendation:	We recommend that deposits be made daily if more than \$100, and if not, be stored in a locked safe or drawer. The Director should monitor these deposits.

Schedule of Current Year Audit Findings and Management's Response
For the Year Ending June 30, 2024

Audit Finding No. 2024-5Missing Supporting Documentation and Receipts

Condition:	Supporting invoices and receipts were not available for all checks or credit card charges.
Criteria:	Invoices and receipts should be available for all checks written or credit card purchases. Either the Director of board members should initial and date all invoices and credit card charges.
Cause and Condition:	The bookkeeper did not get or keep all invoices and receipts for payments and charges. The director had not reviewed all charges or credit cards for proper receipts for verification.
Potential Effect of Condition:	Misappropriation of assets due to charges or payments not authorized.
Recommendation:	We recommend that all payments and credit card charges have supporting documentation attached and that the Director monitor this each month, and initial and date the compliance.

Audit Finding No. 2024-6Christmas Bonuses Paid to Employees

Condition:	Christmas bonuses were paid to employees. This is violation of Article 7, Section 14 of the Louisiana Constitution.
Criteria:	Article 7, Section 14 of the Louisiana Constitution prohibits the payment of bonuses to employees.
Cause and Condition:	Management was not aware that the payment of bonuses to employees was prohibited by the Louisiana Constitution.
Potential Effect of Condition:	Violation of Article 7, Section 14 of the Louisiana Constitution
Recommendation:	We recommend that the payment of bonuses by Beauregard Community Concerns, Inc. to employees be stopped to be in compliance with the Louisiana Constitution.

Schedule of Current Year Audit Findings and Management's Response
For the Year Ending June 30, 2024

Audit Finding No. 2024-7

PayPal Account Funds Not Timely Deposited to the Fiscal Agent Bank

Condition:	PayPal account funds received by PayPal were not transferred to Beauregard Community Concerns, Inc.'s fiscal agent bank as required by LA Revised Statute 39:1211.
Criteria:	According to LA Revised Statute 39:1211, the local depositories law requires payments received by PayPal to be immediately transferred to the entity's local fiscal agent bank.
Cause and Condition:	Management was not aware of the requirement to transfer PayPal collected funds as soon as received to their local fiscal agent bank.
Potential Effect of Condition:	PayPal is not a bank and does not collateralize funds they collect. Violation of LA Revised Statute 39:1211
Recommendation:	We recommend that funds collected by PayPal be monitored by the Director and transferred out to the entity's fiscal agent bank as soon as they are received by PayPal.



Beauregard Community Concerns, Inc.
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March 5, 2025

MICHAEL J. "MIKE" WAGUESPACK, CPA
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Re: Findings – Financial Statement Audit

Beauregard Community Concerns, Inc has had the following findings. Our responses to these findings are as follows.

Audit Finding No. 2024-1

Cybersecurity Training Not Completed

Condition: Cybersecurity training required by LA Revised Statute 42:1267(B)(3) and FVPSA grant not completed.

Response: The cybersecurity training was completed by all employees with access to information technology assets and the director monitored compliance at the beginning of this grant in 2021. This was a COVID related grant. Management did not realize that this training needed to be completed again during this fiscal year. Training has been completed and the director monitored compliance.

Audit Finding No. 2024-2

Audit Report Not Timely Submitted to the Louisiana Legislative Auditor

Condition: The June 30, 2024, audit report of Beauregard Community Concerns, Inc. was not submitted to the Louisiana Legislative Auditor's office by the statutory deadline of December 31, 2024.

Criteria: Louisiana Revised Statute R.S. 24:513(A)(5)(a)(i) states that the audits of local governments must be completed within six months of the entity's year end and timely submitted to the Louisiana Legislative Auditor by the six month deadline.

Response: Beauregard Community Concerns, Inc. will submit their financial statements and related documents to be audited to their auditor as soon as possible after





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their year end. The Director monitors the preparation in order to have them available for audit with sufficient time to complete the audit by the statutory deadline.

We feel like there were multiple factors leading to this delay. One being a health crisis. The agency also had a fundraising event going on and Christmas assistance for survivors and their children program going on. We also feel this was in part to a miscommunication between the bookkeeper and the auditors. The bookkeeper thought the auditors were coming to the agency to review financials. When it was requested, the bookkeeper tried to scan documentation requested for the entire period under review for the auditor. This was extremely time-consuming. The bookkeeper then rushed to get documentation filed again when it was requested that the financials be brought to the auditor's office for review.

Audit Finding No. 2024-3

Payroll Tax Deposits Submitted Late

Condition: Payroll tax deposits during the year were paid late after the due date incurring IRS penalties.

Response: The agency was waiting for reimbursement. When it was clear that it would not arrive on time the director moved money from other accounts to cover the cost. The payroll tax deposits will be paid by their due dates. Funds will be transferred from accounts that have sufficient funds to cover the payroll tax deposits. The Director monitors the bookkeeping department to see that these payroll taxes are timely paid and moves money when needed.

Audit Finding No. 2024-4

Bank Deposits Not Being Made Timely

Condition: Bank deposits were not made daily. Some were held for months before being deposited.

Response: Deposits will be made when funds are received. The agency does not receive funds daily. The Director monitors these deposits.

Audit Finding No. 2024-5

Missing Supporting Documentation and Receipts

Condition: Supporting invoices and receipts were not available for all checks or credit card charges.





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Response: Documentation was taken to the auditor's office for review. Some documentation remained at Beauregard Community Concerns, Inc.,. This documentation was filed when the bookkeeper received the financials back from the auditor. We feel this was a simple human error made while trying to scan documentation and then refile everything so quickly. We would request that the auditor come to Beauregard Community Concerns for future reviews. This would greatly reduce the chance of this happening again.

All payments and credit card charges have supporting documentation attached and the Director monitors this daily. The director initials each invoice. In the future The Director also reviews monthly. Going forward the Director will conduct a monthly review where she will initial and date the compliance.

Audit Finding No. 2024-6

Christmas Bonuses Paid to Employees

Condition: Christmas bonuses were paid to employees. This is a violation of Article 7, Section 14 of the Louisiana Constitution.

Criteria: Article 7, Section 14 of the Louisiana Constitution prohibits the payment of bonuses to employees.

Response: Beauregard Community Concerns, Inc. has stopped all bonuses moving forward to be in compliance with the Louisiana Constitution.

Audit Finding No. 2024-7

PayPal Account Funds Not Timely Deposited to the Fiscal Agent Bank

Condition: PayPal account funds received by PayPal were not transferred to Beauregard Community Concerns, Inc.'s fiscal agent bank as required by LA Revised Statute 39:1211.

Response: Funds collected by PayPal are monitored by the Director and will be transferred out to the entity's fiscal agent bank as they are received by PayPal.

Kind regards,

Courtney Montgomery
 Executive Director



Windham & Reed, L.L.C.

Certified Public Accountants

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Governmental Audit Quality Center

Members of AICPA
Members of Society of Louisiana CPAs

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 Directors
Beauregard Community Concerns, Inc.
DeRidder, 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 Beauregard Community Concerns, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 6, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Beauregard Community Concerns, Inc.'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 Beauregard Community Concerns, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Beauregard Community Concerns, Inc.'s internal control.

Our consideration of 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. However, as described in the accompanying schedule of current year audit findings and management's response, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of current year audit findings and management's response as item Audit Finding No. 2024-5 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of current year audit findings and management's response as item Audit Finding No. 2024-4 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Beauregard Community Concerns, Inc.'s financial statements are free of 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 financial statements. 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 current year audit findings and management's response as items Audit Finding No. 2024-1, Audit Finding No. 2024-2, Audit Finding No. 2024-3, Audit Finding No. 2024-6, and Audit Finding No. 2024-7.

Beauregard Community Concerns, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Beauregard Community Concerns, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of current year audit findings and management's response. The Beauregard Community Concerns, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



DeRidder, Louisiana
February 6, 2025