

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Financial Statements

Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

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To the Board of Directors
Family Violence Program of St. Bernard, Inc.
Chalmette, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Family Violence Program of St. Bernard, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statement 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 Family Violence Program of St. Bernard, Inc. as of June 30, 2023, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Violence Program of St. Bernard, 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 opinion.

Responsibility 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 Family Violence Program of St. Bernard, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 Family Violence Program of St. Bernard, 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 Family Violence Program of St. Bernard, 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 expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023, on our consideration of Family Violence Program of St. Bernard, 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 Family Violence Program of St. Bernard, 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 Family Violence Program of St. Bernard, Inc.'s internal control over financial reporting and compliance.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

Lafayette, Louisiana
December 21, 2023

FINANCIAL STATEMENTS

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2023**

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 483,569
Investments - Certificates of Deposit	63,763
Investments - Securities	99,790
Due From Other Agencies	<u>234,869</u>
Total Current Assets	<u>881,991</u>
Fixed Assets	
Property and Equipment, Net	<u>1,120,456</u>
TOTAL ASSETS	<u>\$ 2,002,447</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	\$ 5,887
Accrued Liabilities	33,029
Unearned Revenues	<u>201,215</u>
Total Current Liabilities	<u>240,131</u>
TOTAL LIABILITIES	<u>240,131</u>
Net Assets	
Without Donor Restrictions	1,741,675
With Donor Restrictions	<u>20,641</u>
Total Net Assets	<u>1,762,316</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,002,447</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Net Assets Without Donor Restrictions

Revenue and Support	
Federal Grants and Contracts	\$ 755,777
State and Local Grants and Contracts	52,564
United Way	61,020
Contributions	145,811
Fundraising	30,453
Net Realized Gains on the Sale of Investments	6,267
Investment Earnings	5,889
Net Assets Released from Restrictions	<u>2,164</u>
Total Revenue and Support Without Donor Restrictions	<u>1,059,945</u>
Expenses	
Program Services	869,422
Supporting Services	
Management and General	125,132
Fundraising	<u>13,559</u>
Total Expenses	<u>1,008,113</u>
Increase in Net Assets Without Donor Restrictions	<u>51,832</u>
Net Assets With Donor Restrictions	
Net Assets Released from Restrictions	<u>(2,164)</u>
Decrease in Net Assets With Donor Restrictions	<u>(2,164)</u>
Change in Net Assets	49,668
Net Assets, Beginning	<u>1,712,648</u>
Net Assets, Ending	<u>\$ 1,762,316</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total</u>
	<u>Victim Support and Shelter</u>	<u>Management and General</u>	<u>Fundraising</u>	
Salaries	\$ 437,913	\$ 70,107	\$ -	\$ 508,020
Payroll Taxes	34,448	5,516	-	39,964
Accounting and Audit Fees	22,520	2,502	-	25,022
Client Services Expenses	139,052	-	-	139,052
Client Transportation Expenses	504	-	-	504
Depreciation	34,744	14,890	-	49,634
Dues and Subscriptions	1,862	-	-	1,862
Equipment Expense	15,356	1,706	-	17,062
Equipment Rental	3,559	395	-	3,954
Food Supplies	12,442	-	-	12,442
Fundraising Expenses	-	-	13,559	13,559
Insurance	59,295	18,159	-	77,454
Licenses and Permits	40	-	-	40
Office Supplies and Expense	22,152	2,461	-	24,613
Operating Supplies	5,711	634	-	6,345
Other Professional Fees	975	-	-	975
Postage and Delivery	188	21	-	209
Repairs and Maintenance	38,022	4,225	-	42,247
Telephone	11,084	1,232	-	12,316
Training and Conferences	2,481	276	-	2,757
Travel	1,660	184	-	1,844
Utilities	25,414	2,824	-	28,238
	<u>\$ 869,422</u>	<u>\$ 125,132</u>	<u>\$ 13,559</u>	<u>\$ 1,008,113</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in Net Assets	\$ 49,668
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	49,634
Gain on Disposition of Asset	(6,267)
Unrealized Gain on Investments	(1,087)
Change in Assets and Liabilities:	
Due From Other Agencies	(61,323)
Deposits	1,000
Accounts Payable	(1,383)
Accrued Liabilities	6,430
Unearned Revenues	<u>(73,515)</u>
Net Cash Used by Operating Activities	<u>(36,843)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Marketable Securities	(94,397)
Proceeds from Maturities of Certificates of Deposit	93,119
Proceeds from Sale of Assets	13,604
Facility Improvements and Renovations	<u>(84,996)</u>
Net Cash Used by Investing Activities	<u>(72,670)</u>

NET DECREASE IN CASH (109,513)

Cash, Beginning of Year 593,082

Cash, End of Year \$ 483,569

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization - Family Violence Program of St. Bernard, Inc. (FVPSB) is a non-profit organization that provides a wide range of services to victims of domestic violence in St. Bernard and Plaquemines Parishes. Its core service is providing shelter and support for adult and child victims of domestic violence. In addition, a 24-hour crisis line, individual assessment, and case management are provided. FVPSB is also actively involved with community education including law enforcement training and support groups. FVPSB coordinates domestic abuse intervention through the court system and through services to child victims of domestic violence.

The accompanying financial statements of FVPSB have been prepared on the accrual basis of accounting.

Economic Dependence - FVPSB receives a significant portion of its funding through the State of Louisiana Department of Children and Family Services. Should the state agency cut its funding or disallow items, FVPSB may be required to reduce its services.

Financial Statement Presentation - The financial statements are prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Substantially all revenues are recognized when earned. Expenses are recognized in the period incurred.

FVPSB has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14 *Presentation of Financial Statements of Not-for-Profit Entities*, which modifies the presentation of net assets on the basic financial statements. In accordance with FASB ASU 2016-14, net assets are presented in two classes - net assets without donor restrictions and net assets with donor restrictions. Presentation in a particular net asset class is based on the existence or absence of donor-imposed restrictions on the use of the net assets. Accordingly, the net assets of FVPSB and changes thereon are classified and reported as follows:

Net Assets with Donor Restrictions - net assets subject to stipulations imposed by donors and grantors. Donor restrictions may be temporary or permanent in nature. These restrictions will be satisfied by specified actions of FVPSB or by the passage of time.

Net Assets without Donor Restrictions - net assets which are not subject to donor-imposed stipulations and, therefore, are assets the organization may use for any purpose in performing the primary objectives of FVPSB. These net assets may be used at the discretion of FVPSB's management and board of directors.

Support and Expenses - All revenues and support are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases that net asset class. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions in the statement of activities as "net assets released from restrictions."

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Contributions - In accordance with *FASB Accounting Standards Codification Section 958-605, Not-for-Profit Entities - Revenue Recognition - Contributions*, contributions are recognized when the donor makes a nonreciprocal promise to give and are recorded as Contributions without donor restrictions or Contributions with donor restrictions depending on the existence and/or nature of any donor restrictions.

FVPSB reports gifts of cash and other assets as unrestricted support unless they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, that is, when the time restriction ends, or the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

FVPSB reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the 'with donor restrictions' net asset class. Absent explicit donor stipulations about how long those long-lived assets must be maintained, FVPSB reports expiration of donor restrictions when the donated or acquired long-lived assets are placed in service.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases that net assets class. When a qualifying expenditure occurs, or a time restriction expires, assets with donor restrictions are recognized in net assets without donor restrictions as "net assets released from restrictions" in the statement of activities.

Allowance for Doubtful Accounts - FVPSB considers accounts receivable to be fully collectible. Accordingly, no allowance for doubtful accounts is provided.

Property and Equipment - Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds are recorded as contributions with donor restrictions. In the absence of donor stipulations regarding how long the assets must be used, FVPSB has adopted a policy of implying a time restriction that expires over the useful life of the assets. FVPSB maintains a threshold level of \$500 or more for capitalizing capital assets.

Depreciation is computed by the straight-line method based on the following estimated lives:

	<u>Years</u>
Buildings and improvements	20-40
Furniture, equipment and vehicles	5-12

Compensated Absences - Employees of FVPSB earn annual leave in varying amounts depending upon length of service. Sick leave is earned at the rate of 75 hours per year. Upon termination, no payment is made for unused sick leave, but accrued annual leave is paid up to a maximum of 40 hours of accrual. Accrued compensated absences are reported in the statement of financial position as accrued liabilities.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Donated Services - FVPSB receives donated services from unpaid volunteers who assist in program services during the year. However, these donated services are not reflected in the statement of activities because the criteria for recognition under *FASB Accounting Standards Codification 958-605, Not-for-Profit Entities - Revenue Recognition - Contributions* have not been satisfied.

Cash and Cash Equivalents - Cash and cash equivalents consist of cash held in checking accounts on deposit in a local bank. These funds are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, FVPSB may have funds on deposit in excess of insured limits. It is management's opinion that FVPSB is not exposed to any significant credit risks on cash and cash equivalents. At June 30, 2023, deposits totaling \$193,431 were in excess of FDIC coverage and were uninsured and subject to custodial credit risk.

For the purposes of the statement of cash flows, FVPSB considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments - Certificates of deposit are carried at cost which approximates market. Investments in marketable securities are reported at fair value. Donated securities are initially recorded at their fair value on the date of the gift. Net investment income is recorded in unrestricted net assets, except for that portion of investment income derived from permanently restricted net assets, which is to be used in accordance with donor restrictions and which is therefore recorded in net assets with donor restrictions. Unrealized appreciation or depreciation of investments is included in the accompanying statement of activities as well as realized gains and losses on sales of marketable securities.

Income Taxes - FVPSB has received a determination letter from the Internal Revenue Service indicating that it is a tax-exempt organization as provided for in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes except to the extent it has unrelated business income. Income from certain activities not directly related to the organization's tax-exempt purpose is subject to taxation. If the organization were to be subject to unrelated business income tax, these taxes would be included in management and general expenses in the accompanying statement of activities.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

Advertising - Advertising costs are expensed as incurred. Advertising expense was \$-0- in 2023.

Natural Classification of Expenses - The cost of providing for FVPSB's programs and administering the related supporting services has been summarized on a functional basis in the statement of activities. Accordingly, expenses that benefit both program and supporting services have been allocated using management's estimates.

FVPSB's fundraising activities, in many cases, include purposes or contents related to a program service. *FASB Accounting Standards Codification 958-720, Other Expenses* states that joint costs of informational materials or activities should be allocated between fundraising and the appropriate program or general function if it can be demonstrated that a program or general function has been performed in conjunction with the appeal for funds. Although FVPSB has the ability to give evidence for such combined activities, it does not allocate those portions from its fundraising activities to program services.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2023

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Operations - During the year ended June 30, 2023, the organization entered into reimbursement contracts with various agencies of the federal and state governments. Under these contracts, FVPSB would be reimbursed for expenses incurred for the operation of its battered women's shelter program and programs providing counseling or legal assistance regarding the prevention of, or obtaining relief from, spousal/family battery or cruelty in the form of temporary restraining orders or other protective orders issued through the court system.

New Accounting Standards

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which supersedes existing guidance for accounting for leases under *Topic 840, Leases*. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, *Land Easement Practical Expedient for Transition to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; ASU 2018-11, *Leases (Topic 842): Targeted Improvements*; ASU 2018-20, *Narrow-scope Improvements for Lessors*; and ASU 2019-01, *Leases (Topic 842): Codification Improvements*. The most significant change in the new leasing guidance is the requirement to recognize right-of-use (ROU) assets and lease liabilities for operating leases on the balance sheet.

The Organization adopted these ASUs effective July 1, 2022, and utilized all of the available practical expedients. The adoption had no impact on the Organization's statement of financial position or the statement of activities.

(B) DUE FROM OTHER AGENCIES

Due from other agencies consisted of the following at June 30, 2023:

State of Louisiana -	
Department of Children and Family Services	\$ 54,855
Louisiana Commission on Law Enforcement	12,817
Other -	
United Way	22,505
Louisiana Coalition Against Domestic Violence	67,387
Louisiana Housing Corporation	77,305
	<u>\$ 234,869</u>

(C) ART COLLECTIONS

During fiscal year ended June 30, 2008, the organization received several oil paintings and water and ink drawings from the Jean Bragg Gallery in New Orleans, LA. These paintings were part of a collection of the early works of Jane Randolph, later known as Jane Randolph Whipple, a student who studied fine art at Newcomb College in New Orleans, LA during the 1927-1931 time period. Ms. Whipple was well known in the art community and was known as having had success abroad in Paris, France and London, England. FVPSB has adopted a policy of not capitalizing the collection of artworks in its financial statements.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

(D) PROPERTY, PLANT AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2023:

Capital Assets Not Being Depreciated:

Land	\$ 112,000
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Capital Assets Being Depreciated:

Building Cost and Renovations	1,093,074
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Playground Development and Landscaping	128,224
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Telephone, Camera, and Alarm Security Systems	68,526
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Gated Fence and Outside Lighting	41,112
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Computer Equipment	22,573
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Furniture and Equipment	176,020
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Pet Facility and Storage	9,640
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	1,651,169
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Less: Accumulated Depreciation	(530,713)
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Net Property and Equipment	\$ 1,120,456
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Depreciation expense totaling \$49,634 was recognized in the statement of activities for the year ended June 30, 2023.

(E) NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30, 2023:

Book Value of Property and Equipment Purchased	\$ 20,641
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(F) CONTINGENT LIABILITIES

FVPSB receives grants for specific purposes that are subject to review and audit by the agency providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

(G) LIQUIDITY AND AVAILABILITY OF RESOURCES

At June 30, 2023, FVPSB has \$881,991 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash \$483,569, investments of \$163,553, and receivables of \$234,869. FVPSB has no policy to invest cash and cash equivalents in excess of daily requirements or structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2023

(H) INVESTMENTS

Investments in marketable securities are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the changes in net assets. Gains and losses are classified as without donor restrictions or with donor restrictions, depending on whether external restrictions were imposed on the gains and losses at the time of the initial investment.

In accordance with U.S. GAAP, Family Violence Program of St. Bernard, Inc. uses the following prioritized input levels to measure fair value. The input levels used for valuing investments are not necessarily an indication of risk.

Level 1: Observable inputs that reflect quoted prices for identical assets or liabilities in active markets, such as stock quotes.

Level 2: Includes inputs other than level 1 inputs that are directly or indirectly observable in the marketplace, such as yield curves or other market data.

Level 3: Unobservable inputs which reflect the reporting entity's assessment of the assumptions that market participants would use in pricing the asset or liability including assumptions about risk, such as bid/ask spreads and liquidity discounts.

Investments are reported at fair value and consist of the following at June 30, 2023:

<u>2023</u>	<u>Total</u>	<u>Level 1</u>
Mutual funds-equities	\$ -	\$ -
Exchange-traded funds	99,790	99,790
Investments carried at fair value	99,790	99,790
Certificates of deposit	63,763	
Total	<u>\$ 163,553</u>	<u>\$ 99,790</u>

Certificates of deposit included in the investment portfolio are not subject to provisions of fair value measurements as they are recorded at cost, which approximates market.

The following is a summary of the earnings from investments for the year ended June 30, 2023:

Net unrealized loss on investments	\$ 1,087
Dividend and interest income	5,494
Investment fees	(692)
Total investment gain	<u>\$ 5,889</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2023

(I) COMPENSATION AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR

Act 706 of the 2014 Louisiana Session amended R.S. 24:513(A) requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Payments to the Executive Director, Gail Gowland, for the year ended June 30, 2023, are as follows:

Wages	\$ 86,400
Benefits - Insurance	3,600
Other reimbursements	<u>626</u>
	<u>\$ 90,626</u>

(J) SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 21, 2023, the date which the financial statements were available for issue.

SUPPLEMENTAL INFORMATION

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.
COMPARATIVE STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2023 and 2022

	2023	2022
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 483,569	\$ 593,082
Investments - Certificates of Deposit	63,763	155,795
Investments - Securities	99,790	5,393
Due From Other Agencies	234,869	173,546
Deposits	-	1,000
Total Current Assets	881,991	928,816
Fixed Assets		
Property and Equipment, Net	1,120,456	1,092,431
Total Assets	\$ 2,002,447	\$ 2,021,247
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 5,887	\$ 7,270
Accrued Liabilities	33,029	26,599
Unearned Revenues	201,215	274,730
Total Current Liabilities	240,131	308,599
Total Liabilities	240,131	308,599
Net Assets		
Without Donor Restrictions	1,739,511	1,689,843
With Donor Restrictions	22,805	22,805
Total Net Assets	1,762,316	1,712,648
Total Liabilities and Net Assets	\$ 2,002,447	\$ 2,021,247

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**COMPARATIVE STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2023 and 2022**

	2023	2022
Net Assets Without Donor Restrictions		
Revenue and Support		
Federal Grants and Contracts	\$ 755,777	\$ 657,106
State and Local Grants and Contracts	52,564	33,377
United Way	61,020	76,669
Contributions	145,811	192,131
Fundraising	30,453	12,234
Insurance Proceeds	-	161,718
Net Realized Gains on the Sale of Investments	6,267	-
Investment Earnings	5,889	1,385
Net Assets Released from Restrictions	2,164	2,369
Total Revenue and Support Without Donor Restrictions	1,059,945	1,136,989
Expenses		
Program Services	869,422	764,386
Supporting Services		
Management and General	125,132	114,810
Fundraising	13,559	42,191
Total Expenses	1,008,113	921,387
Increase in Net Assets Without Donor Restrictions	51,832	215,602
Net Assets With Donor Restrictions		
Net Assets Released from Restrictions	(2,164)	(2,369)
Decrease in Net Assets With Donor Restrictions	(2,164)	(2,369)
Change in Net Assets	49,668	213,233
Net Assets, Beginning	1,712,648	1,499,415
Net Assets, Ending	\$ 1,762,316	\$ 1,712,648

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.
COMPARATIVE STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2023 and 2022

	2023				2022 Total
	Victim Support and Shelter	Management and General	Fundraising	Total	
Salaries	\$ 437,913	\$ 70,107	\$ -	\$ 508,020	\$ 408,927
Payroll Taxes	34,448	5,516	-	39,964	33,460
Accounting and Audit Fees	22,520	2,502	-	25,022	29,329
Client Services Expenses	139,052	-	-	139,052	39,369
Client Transportation Expenses	504	-	-	504	550
Depreciation	34,744	14,890	-	49,634	46,278
Dues and Subscriptions	1,862	-	-	1,862	2,279
Equipment Expense	15,356	1,706	-	17,062	26,392
Equipment Rental	3,559	395	-	3,954	3,797
Food Supplies	12,442	-	-	12,442	17,374
Fundraising Expenses	-	-	13,559	13,559	42,191
Insurance	59,295	18,159	-	77,454	59,523
Licenses and Permits	40	-	-	40	90
Office Supplies and Expense	22,152	2,461	-	24,613	23,097
Operating Supplies	5,711	634	-	6,345	14,706
Other Professional Fees	975	-	-	975	8,742
Postage and Delivery	188	21	-	209	817
Repairs and Maintenance	38,022	4,225	-	42,247	128,321
Telephone	11,084	1,232	-	12,316	10,999
Training and Conferences	2,481	276	-	2,757	1,059
Travel	1,660	184	-	1,844	48
Utilities	25,414	2,824	-	28,238	24,039
	<u>\$ 869,422</u>	<u>\$ 125,132</u>	<u>\$ 13,559</u>	<u>\$ 1,008,113</u>	<u>\$ 921,387</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 and 2022**

	2023	2022
Cash Flows from Operating Activities		
Increase in Net Assets	\$ 49,668	\$ 213,233
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	49,634	46,278
Gain on Disposition of Asset	(6,267)	-
Unrealized (Gain) Loss on Investments	(1,087)	724
Changes in Assets and Liabilities:		
Due from Other Agencies	(61,323)	(30,682)
Deposits	1,000	-
Accounts Payable	(1,383)	359
Accrued Liabilities	6,430	5,556
Unearned Revenues	<u>(73,515)</u>	<u>274,730</u>
Net Cash (Used) Provided by Operating Activities	<u>(36,843)</u>	<u>510,198</u>
Cash Flows from Investing Activities		
Purchases of Investments	-	(93,916)
Purchases of Marketable Securities	(94,397)	(6,118)
Proceeds from Maturities of Certificates of Deposits	93,119	71,522
Proceeds from Sale of Assets	13,604	-
Facility Improvements and Renovations	<u>(84,996)</u>	<u>(142,723)</u>
Net Cash (Used) Provided by Investing Activities	<u>(72,670)</u>	<u>(171,235)</u>
Net (Decrease) Increase in Cash	(109,513)	338,963
Cash, Beginning of Year	<u>593,082</u>	<u>254,119</u>
Cash, End of Year	<u>\$ 483,569</u>	<u>\$ 593,082</u>

INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2023

Funding Source Program	Assistance Listing Number	Award No.	Expenditures
United States Government:			
Department of Housing and Urban Development -			
Passed through the Louisiana Housing Corporation			
Continuum of Care Program	14.267 *	LA 0333D6H092002	\$ 19,802
Continuum of Care Program	14.267 *	LA 0333D6H092002	77,552
Department of Treasury -			
Passed through the LA Department of Children and Family Services :			
American Rescue Plan Act of 2021	93.498	N/A	73,515
State of Louisiana:			
Louisiana Commission on Law Enforcement -			
Domestic Violence Program - VOCA	16.575	2020-VA-02-6443	63,750
Domestic Violence Program - VOCA	16.575	2021-VA-02-6871	4,601
Domestic Violence Program - VAWA	16.588	2021-WF-03-6572	9,775
Domestic Violence Program - VAWA	16.588	2021-WF-03-7471	8,216
Department of Children and Family Services (DCFS)	93.671 *	2000595612	300,812
Louisiana Housing Corporation .			
Emergency Solutions Grant Program	14.231	FFY 2020	75,191
Louisiana Coalition Against Domestic Violence :			
Rapid Rehousing Program	14.231	LA 0333D6H092002	<u>122,563</u>
Total Expenditures			<u>\$ 755,777</u>

* - Denotes major program

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
JUNE 30, 2023**

(A) BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Family Violence Program of St. Bernard, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

(B) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as reimbursements.
- (2) Pass-through entity identifying numbers are presented where available.

(C) INDIRECT COST RATE

The Organization has elected to use the 10% de minimis indirect cost rate for the year ended June 30, 2023, unless otherwise negotiated.

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INDEPENDENT AUDITORS' 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

The Board of Directors
Family Violence Program of St. Bernard, Inc.
Chalmette, 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 Family Violence Program of St. Bernard, Inc., which comprise the statement of financial position as of June 30, 2023, 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 December 21, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Violence Program of St. Bernard, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Family Violence Program of St. Bernard, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Family Violence Program of St. Bernard, Inc.'s internal control.

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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family Violence Program of St. Bernard, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

Lafayette, Louisiana
December 21, 2023

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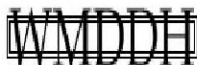
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Directors
Family Violence Program of St. Bernard, Inc.
Chalmette, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Family Violence Program of St. Bernard, Inc., compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Family Violence Program of St. Bernard, Inc.'s, major federal programs for the year ended June 30, 2023. Family Violence Program of St. Bernard, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Family Violence Program of St. Bernard, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our 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 audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Family Violence Program of St. Bernard, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Family Violence Program of St. Bernard, Inc.'s compliance with the compliance requirements referred to above.

Opinion on Each Major Federal Program

In our opinion, Family Violence Program of St. Bernard, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Family Violence Program of St. Bernard, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Family Violence Program of St. Bernard, Inc. compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Family Violence Program of St. Bernard, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Family Violence Program of St. Bernard, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Family Violence Program of St. Bernard, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Family Violence Program of St. Bernard, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

This report is intended for the information of the management and Board of Directors of Family Violence Program of St. Bernard, Inc. and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

Lafayette, Louisiana
December 21, 2023

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

We have audited the financial statements of Family Violence Program of St. Bernard, Inc. as of and for the year ended June 30, 2023, and have issued our report thereon dated December 21, 2023. 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 audit of the financial statements as of June 30, 2023, resulted in an unmodified opinion.

Section I - Summary of Auditors' Reports

a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Significant Deficiencies Yes No
Material Weaknesses Yes No

Compliance

Noncompliance Material to Financial Statements Yes No

b. *Federal Awards*

Major Programs Identification

Family Violence Program of St. Bernard, Inc. at June 30, 2023, had two major programs:

- Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services– ALN. 93.671
- Department of Housing and Urban Development – Continuum of Care Program– ALN: 14.267

Low-Risk Auditee

Family Violence Program of St. Bernard, Inc. is not considered a low-risk auditee for the year ended June 30, 2023.

Major Programs - Threshold

The dollar threshold to distinguish between Type A and Type B programs is \$750,000 for the year ended June 30, 2023.

Auditors' Report - Major Programs

An unmodified opinion has been issued on Family Violence Program of St. Bernard, Inc.'s compliance for its major programs as of and for the year ended June 30, 2023.

Significant Deficiencies - Major Program

There were no significant deficiencies noted during the audit of the major federal programs.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

Section II. - Findings Reported in Accordance with Government Auditing Standards

There are no findings reported in this section.

Section III. - Findings and Questioned Costs Reported in Accordance with Uniform Guidance

The audit did not disclose any material noncompliance findings or questioned costs relative to its federal programs.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

No findings reported in the prior year.

Family Violence Program of St. Bernard
Chalmette, Louisiana

Independent Accountants' Report
On Applying Agreed-Upon Procedures

Year Ended June 30, 2023

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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To the Board of Directors and Management
Family Violence Program of St. Bernard
Chalmette, Louisiana

We have performed the procedures enumerated below on the control and compliance areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022, through June 30, 2023. Family Violence Program of St. Bernard's management is responsible for those control and compliance areas identified in the SAUPs.

Family Violence Program of St. Bernard has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating management's assertions about Family Violence Program of St. Bernard's compliance with certain laws, regulations, and best practices. Additionally, the Legislative Auditor, State of Louisiana, has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1) Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

Written policies and procedures were obtained and address the functions noted above.

b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

Written policies and procedures do not explicitly address how vendors are added to the vendor list. All other functions noted above were appropriately addressed.

- c) **Disbursements**, including processing, reviewing, and approving.

Written policies and procedures were obtained and address the functions noted above.

- d) **Receipts**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions.

Written policies and procedures were obtained and address the functions noted above.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Written policies and procedures were obtained and address the functions noted above.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Written policies and procedures were obtained and address the functions noted above.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.

Written policies and procedures were obtained and address the functions noted above.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Written policies and procedures were obtained and address the functions noted above.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

This section is not applicable to nonprofit entities.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

This section is not applicable to nonprofit entities

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Written policies and procedures were obtained and address the functions noted above.

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Per review of grant documents, the entity is not subject to the sexual harassment law. R.S. 42:342-344.

Board (or Finance Committee, if applicable)

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exceptions were found as a result of this procedure.

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds and semi-annual budget to-actual, at a minimum, on all special revenue funds.

This section was not applicable for nonprofit organizations.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

This section was not applicable for nonprofit organizations.

- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

This procedure was not applicable.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Obtained a listing of bank accounts and management's representation that the listing is complete.

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions were found as a result of this procedure.

- b) Bank reconciliations include evidence that a member of management board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions were found as a result of this procedure.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

One of the accounts tested showed no evidence of researching two long outstanding items.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash checks money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Obtained listing of deposit sites and management's representation that the listing is complete.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites). obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers registers.

No exceptions were found as a result of this procedure.

- b) Each employee responsible for collecting cash is not responsible for preparing making bank deposits, unless another employee official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

No exceptions were found as a result of this procedure

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions were found as a result of this procedure.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions were found as a result of this procedure.

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

No exceptions were found as a result of this procedure.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

No exceptions were found as a result of this procedure.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions were found as a result of this procedure.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions were found as a result of this procedure.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer)

No exceptions were found as a result of this procedure.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions were found as a result of this procedure

Non-Payroll Disbursements (excluding card purchase/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained listing and management's representation that the listing is complete

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order making the purchase.

No exceptions were found as a result of this procedure.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions were found as a result of this procedure.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions were found as a result of this procedure.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions were found as a result of this procedure.

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions were found as a result of this procedure.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

No exceptions were found as a result of this procedure

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions were found as a result of this procedure.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Obtained listing and management's representation that the listing is complete

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported]]

No exceptions were found as a result of this procedure.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were found as a result of this procedure.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

No exceptions were found as a result of this procedure.

Travel and Expense Reimbursement

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Obtained a listing and management's representation that the listing is complete.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions were found as a result of this procedure

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions were found as a result of this procedure

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions were found as a result of this procedure.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were found as a result of this procedure.

Contracts

- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Obtained listing and management's representation that the listing is complete

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions were found as a result of this procedure.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

No exceptions were found as a result of this procedure.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.

No exceptions were found as a result of this procedure.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of this procedure.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained listing and management's representation that the listing is complete

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions were found as a result of this procedure.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

No exceptions were found as a result of this procedure

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions were found as a result of this procedure.

- d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of this procedure.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions were found as a result of this procedure.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions were found as a result of this procedure.

Ethics (excluding nonprofits)

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee official completed one hour of ethics training during the fiscal period.

This section is not applicable for nonprofit organizations.

- b. Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

This section is not applicable for nonprofit organizations

21. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

This section is not applicable for nonprofit organizations.

Debt Service (excluding nonprofits)

22. Obtain a listing of bonds notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond note issued.

This section is not applicable for nonprofit organizations.

23. Obtain a listing of bonds notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

This section is not applicable for nonprofit organizations.

Fraud Notice

24. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Management has asserted that the entity did not have any misappropriations of public funds or assets

25. Observe that the entity has posted on its premises and website, the notice required by R.S. 24.523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

26. Perform the following procedures, verbally discuss the results with management, and report **“We performed the procedure and discussed the results with management.”**

- a. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- b. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- c. Obtain a listing of the entity’s computers currently in use, and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

27. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

Sexual Harassment

28. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Per review of grant documents, the entity is not subject to the sexual harassment law, R.S. 42:341-345.

29. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

Per review of grant documents, the entity is not subject to the sexual harassment law, R.S. 42:341-345.

30. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

Per review of grant documents, the entity is not subject to the sexual harassment law, R.S. 42:341-345.

- a. Number and percentage of public servants in the agency who have completed the training requirements,
- b. Number of sexual harassment complaints received by the agency;
- c. Number of complaints which resulted in a finding that sexual harassment occurred;
- d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e. Amount of time it took to resolve each complaint.

We were engaged by Family Violence Program of St. Bernard to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on management's financial records and compliance with applicable laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Family Violence Program of St. Bernard and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement

This report is intended solely for the information and use of Family Violence Program of St. Bernard and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

Lafayette, Louisiana
December 21, 2023



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December 21, 2023

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The following is Management's response to the 2023 agreed upon procedures report submitted.

WRITTEN POLICIES AND PROCEDURES

1. b) - Management is in the process of reviewing and revising all current policies and procedures and making modifications as determined to be necessary.

BANK RECONCILIATIONS

3. c) - Management has an understanding of the cause for long outstanding items and will document its review of outstanding items going forward.

If any additional information is needed, please contact me.

A handwritten signature in black ink that reads "Gail Gowland". The signature is fluid and cursive, with the first and last letters of each word being capitalized and prominent.

Gail Gowland
Executive Director

