

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

DECEMBER 31, 2020

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Capital Post-Conviction Project of Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Capital Post-Conviction Project of Louisiana (a non-profit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Capital Post-Conviction Project of Louisiana as of December 31, 2020, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Agency Head, or Chief Executive Officer on page 18, is presented for purposes of additional analysis as required by Louisiana Revised Statute (R.S.) 24:513(A)(3) 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 information 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 October 29, 2021, on our consideration of Capital Post-Conviction Project of Louisiana's internal control over financial reporting and 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 Capital Post-Conviction Project of Louisiana'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 Capital Post-Conviction Project of Louisiana's internal control over financial reporting and compliance.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
October 29, 2021

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2020

Assets:

Cash and cash equivalents	\$	706,200
Cash and cash equivalents - restricted for TCEW		414,585
Grants receivable		1,046,272
Due from TCEW restricted fund		204
Property & equipment, net		3,231
Total assets		2,170,492

Liabilities:

Accounts payable		97,872
Accounts payable - restricted for TCEW		414,789
Payroll taxes payable		4,089
Deferred revenue		1,046,272
Total liabilities		1,563,022

Net assets without donor restrictions		607,470
Total liabilities and net assets	\$	2,170,492

See independent auditor's report and notes to financial statements.

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

Changes in net assets without donor restrictions:

Revenues and gains:

Government grants	\$	1,717,015
Other revenue		27,208
Total revenue without donor restrictions		1,744,223

Expenses

Program services		1,319,746
Supporting services		146,505
Total expenses without donor restrictions		1,466,251

Increase (decrease) in net assets without donor restrictions		277,972
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Net assets at beginning of year		329,498
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Net assets at end of year	\$	607,470
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See independent auditor's report and notes to financial statements.

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2020

Cash flows from operating activities:		
Increase (decrease) in net assets	\$	277,972
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization		894
(Increase) decrease in operating assets:		
Grants receivable		(84,280)
Increase (decrease) in operating liabilities:		
Accounts payable		4,196
Accounts payable - restricted		143,438
Payroll taxes payable		4,089
Deferred revenue		84,280
Total adjustments		152,617
Net cash provided (used) by operating activities		430,589
Net increase (decrease) in cash and equivalents		430,589
Cash, cash equivalents, and restricted cash at beginning of year		690,196
Cash, cash equivalents, and restricted cash at end of year	\$	1,120,785
Reconciliation of cash, cash equivalents, and restricted cash at end of year:		
Cash, cash equivalents	\$	706,200
Cash and cash equivalents - restricted for TCEW		414,585
Cash, cash equivalents, and restricted cash at end of year	\$	1,120,785

See independent auditor's report and notes to financial statements.

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2020

	Total	Program Services	Supporting Services
Salaries & wages	\$ 706,936	\$ 636,242	\$ 70,694
Payroll taxes	56,526	50,896	5,630
Fringe benefits	110,300	100,097	10,203
Grants to others	18,070	18,070	-
Expert witness fees	4,314	3,024	1,290
Investigator fees	48,253	48,253	-
Case expenses - general	14,996	14,996	-
PC Pro bono expert witness fees	321,472	321,472	-
Accounting/audit fees	18,156	-	18,156
Computer consultant	33,693	30,600	3,093
Occupancy	68,982	62,084	6,898
Telephone	10,479	8,111	2,368
Depreciation	894	894	-
Maintenance and repairs	10,091	5,452	4,639
Office expenses	21,237	10,747	10,490
Publications	2,107	2,107	-
Conferences and meetings	1,789	1,789	-
Continuing education/dues	5,928	4,912	1,016
Insurance expense	12,028	-	12,028
Total expenses	\$ 1,466,251	1,319,746	\$ 146,505
Percentage of total expenses		90 %	10 %

The above statement reports certain categories of expenses that are attributable to both program services and supporting services. The expenses allocated to both program services and supporting services are allocated based on percentages of professional staff and administrative staff, which has been determined to be 90%/10% respectively.

See independent auditor's report and notes to financial statements.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Capital Post-Conviction Project of Louisiana (the organization) is a non-profit corporation organized exclusively for charitable, scientific and educational purposes, including, but not limited to, providing legal representation to indigent persons in Louisiana under the sentence of death, and to providing consultation services, educational materials, and seminars to lawyers who represent indigent persons facing or under a sentence of death.

The organization is supported primarily through government contracts and private grants and does not engage in fundraising activities.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The organization has adopted FASB ASC No. 958-605-25-2, *Accounting for Contributions Received*. All unconditional contributions are to be measured at fair market value on the date received and be recognized currently as revenue or gains.

Cash Restricted to Trial Counsel Expert Witness Fund (TCEW) and Citizens Fund

The organization is the fiscal agent for the TCEW funds and Citizen Funds on behalf of the Louisiana Public Defender Board (LPDB). These are restricted funds to be used exclusively for ancillary service for indigents accused of capital crimes. None of the funds received from the LPDB under this contract can be used by the organization for its operations or for defense of its capital post-conviction cases. Under the terms of the contract, the funds are to be maintained in a separate bank account.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-205, *Presentation of Financial Statements for Not-for-profit Entities*.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

The statement of activities presents expenses of the organization's operations functionally between program services and supporting services. On the statement of functional expenses the organization presents the natural classification of expenses for program services and supporting services. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Property and Equipment

It is the organization's policy to capitalize property and equipment with an expected life of three or more years and a cost of \$1,500 or more. Capital assets purchased are recorded at cost. Donated assets are recorded at the estimated fair market value as of the date of donation. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. 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. The organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method over a five to ten year depreciable life.

Contributed Services

No amounts have been reflected in the financial statements for donated services. The organization generally pays for services requiring specific expertise.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Income Taxes

The organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

Cash and Cash Equivalents

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

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

Grants received from the LPDB are considered available for the organization's general programs unless specifically restricted by the state contract. Amounts received that are designated for future periods or restricted by the contract are reported as increases to net assets with donor restrictions and net assets without donor restrictions. Grants received with temporary restrictions that are met in the same reporting period are reported as net assets without donor restrictions. As of December 31, 2020, there were no funds received that temporarily or permanently restricted support.

Grants receivable and deferred revenue in the accompanying statement of financial position consist of balances remaining on State of Louisiana contracts applicable to future periods.

NOTE B - FINANCIAL ASSISTANCE & CONTRACTS

STATE OF LOUISIANA CONTRACTS

The organization has been awarded grants from the LPDB to be used exclusively to defray the expenses of establishing and maintaining a capital post-conviction office, including contract amounts for attorneys, staff, office expenses, overhead and out-of-pocket expenses. The Funds from these grants cannot be used to defray, in whole or in part, the expenses associated with any trial or appeal as of right filed by or on behalf of a defendant who has not been sentenced to death. The scope of the contracts does not include litigation or proceedings arising out of or involving tort or worker's compensation. For the year ended December 31, 2020, the following LPDB agreements are reflected in the financial statements:

Contract for Criminal Defense Services on Behalf of Indigents Seeking Capital Post Conviction Relief (Operating Contract):

Contract period July 1, 2019 through June 30, 2020:

The organization received a grant from the LPDB in the amount of \$1,260,036 for post-conviction services on behalf of indigents in Louisiana. The grant was paid through monthly installments of \$106,140 from January through June 2020, with an extra payment received in July (in the prior year only 5 payments were received under the contract) for a total received in the amount of \$742,977 during 2020.

Contract period July 1, 2020 through June 30, 2021:

The organization received a grant from the LPDB in the amount of \$1,260,036 for post-conviction services on behalf of indigents in Louisiana. During the year ended December 31, 2020, the contract amount was recorded as income and received an initial payment of \$92,501 in August and monthly installments of \$106,140 from September through December 2020, for a total of \$517,059 received during 2020. The remaining balance of the award in the amount of \$742,977, applicable to 2021, is shown on the Statement of Financial Position as a grant receivable in assets, and as deferred revenue in the liabilities.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE B - FINANCIAL ASSISTANCE & CONTRACTS (continued)

Pro Bono Expert Witness Grant:

The ancillary criminal defense services grants shall be used exclusively by the organization to:

- a) Review and take action upon applications to the LPDB by indigents not represented by the organization for funding of reasonably necessary ancillary services associated with legal representation of indigents seeking post-conviction relief of a capital conviction in Louisiana. The organization, using the *ABA Guidelines for the Appointment and Performance of Defense Counsel in Death Penalty Cases* (2003) for evaluation, shall take action upon an application for funding within 30 days of receipt of the application either by approval of the application, denial of the application, or by the request of additional information regarding the application. Should the organization request additional information from the applicant, the organization shall take action by approval or denial of the application within 30 days of the receipt of the additional information requested; and
- b) Provide funding of reasonably necessary services of expert witnesses, costs of specialized scientific testing, and/or other ancillary services associated with legal representation of indigents not represented by the organization seeking post-conviction relief of a capital conviction in Louisiana upon approval of hereinafter mentioned applications.
- c) The organization may apply for reimbursement from the expert witness funds in its own cases up to an aggregate of \$136,875 during the contract period. The organization was reimbursed \$98,007 in the current year for its own cases under this contract.

The scope of these expert fund grants does not include litigation or proceedings arising out of or involving tort or worker's compensation. The following ancillary services contracts were in effect during the current period:

Contract period July 1, 2019 through June 30, 2020 - contract for ancillary criminal defense services:

The organization received a grant from LPDB in the amount of \$365,000 for the funding of ancillary services such as expert witnesses and specialized scientific testing to represent indigents in Louisiana. During the period July through December of 2019, an incremental payment of \$20,833 was made in August and incremental payments of \$31,288 were made from September through the end of the contract period, for revenue recognized in the amount of \$219,015 during 2020.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE B - FINANCIAL ASSISTANCE & CONTRACTS (continued)

Contract period July 1, 2020 through June 30, 2021 - contract for ancillary criminal defense services:

The organization received a grant from LPDB in the amount of \$365,000 for the funding of ancillary services such as expert witnesses and specialized scientific testing to represent indigents in Louisiana. During the period July through December of 2020, an incremental payment of \$30,417 was made in August and incremental payments of \$31,288 are to be made from September through the end of the contract period, for revenue recognized in the amount of \$61,705 during 2020. The remaining balance of the award in the amount of \$303,295, applicable to 2021, is shown on the Statement of Financial Position as a grant receivable in assets, and as deferred revenue in the liabilities.

Angola 5-DB Contract

The organization has entered into a contract with the LPDB to be used exclusively for the representation of one of the "Angola 5" defendants on direct appeal and in related matters following his conviction and death sentence. This is a reimbursable contract for payment to be made upon services rendered. The rates for services provided are determined by the LPDB and outlined in the contract.

Contract period May 1, 2018 through June 30, 2019

The organization entered into a contract with the LPDB in the amount of \$75,288. Amendment # 1 to this contract increased the total amount of payments available to \$125,288 and extended the contract period to June 30, 2020. Amendment #2 extended this contract period to April 30, 2021. The total amount paid to the organization under this contract in 2020 was \$19,960. The remaining balance available for use in 2021, including a carryforward in the amount of \$86,094 from the previous contract, is \$66,134.

As of December 31, 2020, there were no outstanding invoices for reimbursement, therefore no receivable has been recorded.

The scope of this Contract does not include representation of the state of any department and/or agency of state government in litigation or proceedings arising out of or involving tort or worker's compensation.

Payroll Protection Program Funds

The organization was granted a \$156,300 loan under the Paycheck Protection Program "PPP" administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the Federal government. The organization initially recorded the loan as a refundable advance and subsequently recognized grant revenue in accordance with guidance for conditional contributions; that is, once the measurable performance or other barrier and right of return of the PPP loan no longer existed. The organization has recognized \$156,300 as grant revenue for the year ended December 31, 2020.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE C - CASH AND EQUIVALENTS

At December 31, 2020 the organization had cash and cash equivalents (book balances) totaling \$1,120,785 in demand deposits, which includes cash with donor restrictions. These deposits are stated at cost, which approximates market. As of December 31, 2020, the organization had \$1,127,471 in deposits (collected bank balances) of which \$419,960 were funds with donor restrictions. These deposits were secured by \$250,000 in Federal Deposit Insurance and \$891,960 in pledged securities.

NOTE D - PROPERTY AND EQUIPMENT

As of December 31, 2020, the Organization had property, plant, and equipment and depreciation as follows:

Equipment and furniture	\$ 202,094
Accumulated depreciation	(198,863)
Total property and equipment	\$ 3,231
Depreciation expense	\$ 894

NOTE E - GRANTS TO OTHERS

During the year ended December 31, 2020, various attorneys have been engaged under contract to work on specific cases. The contracts are for a stated period of time with payment due upon the submission of invoices by the attorney to the organization. Quarterly status reports are to be submitted to the organization within 15 days of the end of each quarter. As of December 31, 2020 there were no outstanding amounts due to attorneys under these contracts. During the current year amounts paid for services amounted to \$18,070.

NOTE F - LEASES

Equipment Lease

The organization is party to one lease with Gulf Coast Office Products financed through US Bank for the lease of a digital copier/scanner. The lease was entered into on November 2018, with a lease term of five years, and monthly lease installments of \$532. Upon expiration of the minimum term commitment, the organization will have the option to purchase the equipment at its then fair market value.

Minimum lease payments are as follows:

2021	6,384
2022	6,384
2023	5,852
2024	0
2025	0
Thereafter	0
Total	\$ 18,620

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE F - LEASES (Continued)

Commercial Property Lease

The organization has a lease for office space with Orleans Tower, LLC. The monthly base rent is \$5,536. In addition to the base rent, the organization pays \$85 per employee per month for parking and common area charges, both of which could fluctuate from month to month. The current lease agreement expires in December 2021.

Minimum payments for the base rent under the lease are as follows:

2021	66,435
Thereafter	-
Total	\$ 66,435

NOTE G - 401(K) PLAN

The organization became a participant in the ABA Members Retirement Program with an effective date of January 1, 2003. All employees who have attained the age of 21 are allowed to participate. Beginning in the current year, the organization matches the contributions of employees to this plan covering all eligible employees that have completed one year of eligibility service as defined in the plan documents. The Company makes matching contributions in an amount equal to 25% of the employee contributions up to 4% of the employees' compensation. During the fiscal year ended December 31, 2020, the organization contributed \$7,114 to the plan.

NOTE H - LIQUIDITY AND AVAILABILITY

The following reflects the organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include cash and accounts receivable with donor restrictions for payments of TCEW funds in accordance with the contract between the organization and the LPDB. The organization has financial assets available within one year of the balance sheet date to meet cash needs for general expenditures in the amount of \$1,752,472, determined as follows:

Total assets, statement of financial position at December 31, 2020	\$ 2,170,492
Less: Cash and cash equivalents restricted for TCEW	(414,585)
Net property and equipment	(3,231)
Due from TCEW restricted fund	(204)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year, December 31, 2020	\$ 1,752,472

The organization has cash in the amount of \$706,200, grants receivable due on the current contract with the LPDB in the amount of \$1,046,272, and \$204 due from the TCEW fund for interest earned, for use to meet the cash needs for general expenditures within one year of the balance sheet date.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE I - CONCENTRATION OF SUPPORT

The organization receives a substantial amount of their revenue from government grants. A significant reduction in the level of this support, if this were to occur, may have an effect on the organization's ability to fulfill their programs. Approximately 90% of the organization's support for the year ended December 31, 2020 came from the LPDB, a Louisiana governmental agency.

NOTE J - COVID-19 PANDEMIC

In the early months of 2020, an outbreak of a novel strain of coronavirus (COVID-19) has emerged globally, including the United States. In response to this outbreak, there have been mandates from federal, state and local authorities requiring forced closures of certain businesses and limiting travel, which could have material adverse effects to the Agency. At this time, it is not possible to reliably estimate the length or severity of this outbreak and hence its financial impact into future periods.

NOTE K - SUBSEQUENT EVENTS

FASB Accounting Standards Codification Topic 855, "Subsequent Events" addresses events which occur after the balance sheet date but before the issuance of financial statements. An entity must record the effects of subsequent events that provide evidence about conditions that existed at the balance sheet date and must disclose but not record the effects of subsequent events which provide evidence about conditions that existed after the balance sheet date. Additionally, Topic 855 requires disclosure relative to the date through which subsequent events have been evaluated and whether that is the date on which the financial statements were issued or were available to be issued. Management evaluated the activity of the organization through October 29, 2021, the date the financial statements were issued, and concluded that the following subsequent event has occurred that would require disclosure in the Notes to the Financial Statements.

State of Louisiana Funding:

In April 2020, the LPDB cancelled its contract with CPCPL for the Post-Conviction Expert Witness Fund. This cancellation jeopardized anticipated funding by CPCPL for FY 20-21 by approximately \$137,000. As a result, the funding available to CPCPL from the Post-Conviction Expert Witness Fund at the time of cancellation was \$98,000 which has been authorized by the LPDB to be transferred to CPCPL's operating account.

SUPPLEMENTARY INFORMATION

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
 TO AGENCY HEAD, OR CHIEF EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2020**

AGENCY HEAD NAME: Matilde Carbia, Executive Director

PURPOSE	AMOUNT
Salary	\$ 26,270
Benefits - insurance	1,637
Dues (bar dues & court admissions)	629

AGENCY HEAD NAME: Gary P. Clements, ESQ., Executive Director

PURPOSE	AMOUNT
Salary	\$ 80,010
Benefits - insurance	14,309
Dues (bar dues & court admissions)	629
Travel - Administrative	144
Travel to see clients	166

NOTE: Gary Clements was executive director for the period January 1, 2020 through September 30, 2020. Matilde Carbia became executive director as of October 1, 2020.

See independent auditor's report and notes to financial statements.

**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
Capital Post-Conviction Project of 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 Capital Post-Conviction Project of Louisiana (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Capital Post-Conviction Project of Louisiana'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 Capital Post-Conviction Project of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Capital Post-Conviction Project of Louisiana'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 determination of financial statement amounts. 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 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.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana

October 29, 2021

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

SECTION I –SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

- A. The auditor's report expresses an unmodified opinion on the financial statements of Capital Post-Conviction Project of Louisiana.
- B. There were no material weaknesses and no significant deficiencies disclosed during the audit of the financial statements of Capital Post-Conviction Project of Louisiana.
- C. There were no instances of noncompliance material to the financial statements of Capital Post-Conviction Project of Louisiana which would be required to be reported in accordance with Government Auditing Standards.

Federal Awards

- D. The type of report issued on compliance for major programs: N/A.
- E. Any audit findings which are required to be reported under section 510(a) of OMB Circular A-13: N/ A
- F. Major programs: N/A.
- G. Dollar threshold used to distinguish between Type A and Type B programs: N/A.
- H. Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: N/A.
- I. A management letter was issued: No

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NO PRIOR YEAR FINDINGS