

**Louisiana Coalition Against  
Domestic Violence, Inc.  
Baton Rouge, Louisiana  
December 31, 2019**

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**HAWTHORN  
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Certified Public Accountants

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## **Independent Auditor's Report**

Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and change in net assets, functional expenses, and cash flows 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 Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2019, 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 accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer are presented for purposes of additional analysis and are not required parts 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 September 28, 2020, on our consideration of Louisiana Coalition Against Domestic Violence, 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 Louisiana Coalition Against Domestic Violence, 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 Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

*Hawthorn, Waymouth & Carroll, L.L.P.*

September 28, 2020

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Financial Position**  
**December 31, 2019**

**Assets**

**Current Assets**

Cash	\$ 152,938
Grants receivable	104,929
Prepaid expenses	<u>3,500</u>
Total current assets	<u>261,367</u>

**Property and Equipment, net**

886

Total assets \$ 262,253

**Liabilities and Net Assets**

**Liabilities**

Accounts payable	\$ 3,856
Accrued vacation and payroll liabilities	11,499
Deferred revenue	<u>12,600</u>
Total current liabilities	<u>27,955</u>

**Net Assets**

Without Donor Restrictions	195,758
With Donor Restrictions	<u>38,540</u>
Total net assets	<u>234,298</u>

Total liabilities and net assets \$ 262,253

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

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Activities and Change in Net Assets**  
**Year Ended December 31, 2019**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Public Support and Revenue</b>			
Grants and contracts - federal and state	\$ 764,806	\$ -	\$ 764,806
Member dues	13,315	-	13,315
Contributions	63,287	30,540	93,827
Training and other	23,931	-	23,931
Net assets released from restrictions	31,668	(31,668)	-
Total public support and revenue	897,007	(1,128)	895,879
<b>Expenses</b>			
Program services			
Training and technical assistance	651,101	-	651,101
Social change / public awareness	39,259	-	39,259
Statewide toll free domestic violence hotline	77,899	-	77,899
Total program services	768,259	-	768,259
General and administrative	109,211	-	109,211
Total expenses	877,470	-	877,470
<b>Change in Net Assets</b>	19,537	(1,128)	18,409
<b>Net Assets, beginning of year</b>	176,221	39,668	215,889
<b>Net Assets, end of year</b>	\$ 195,758	\$ 38,540	\$ 234,298

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

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2019**

	<u>Program Services</u>			<u>Total Program Services</u>	<u>General &amp; Admin- strative</u>	<u>Total</u>
	<u>Training and Technical Assistance</u>	<u>Social Change/ Public Awareness</u>	<u>Statewide Toll Free Domestic Violence Hotline</u>			
<b>Expenses</b>						
Salaries and wages	\$ 396,925	\$ 22,590	\$ 29,273	\$448,788	\$ 38,166	\$ 486,954
Employee benefits	101,857	5,759	9,413	117,029	14,474	131,503
Occupancy	42,810	2,903	17,980	63,693	11,338	75,031
Contract Services	43,565	-	-	43,565	22,300	65,865
Supplies	1,020	817	8,465	10,302	1,747	12,049
Travel	17,290	2,455	99	19,844	1,649	21,493
Conference and training	29,058	3,016	-	32,074	5,642	37,716
Insurance	6,942	460	-	7,402	281	7,683
Printing and reproduction	933	12	12,669	13,614	-	13,614
Licenses, dues, and fees	-	-	-	-	12,852	12,852
Advertising	387	98	-	485	60	545
Depreciation	4,532	1,149	-	5,681	702	6,383
Other	5,782	-	-	5,782	-	5,782
Total expenses	<u>\$ 651,101</u>	<u>\$ 39,259</u>	<u>\$ 77,899</u>	<u>\$768,259</u>	<u>\$ 109,211</u>	<u>\$ 877,470</u>

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

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Cash Flows**  
**Year Ended December 31, 2019**

<b>Cash Flows from Operating Activities</b>	
Change in net assets	\$ 18,409
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	6,383
(Increase) Decrease in assets:	
Grants receivable	84,993
Increase (Decrease) in liabilities:	
Accounts payable	(43,637)
Accrued vacation and payroll liabilities	(9,726)
Deferred revenue	<u>7,800</u>
Net cash provided by operating activities	<u>64,222</u>
<b>Net Change in Cash</b>	64,222
<b>Cash, beginning of year</b>	<u>88,716</u>
<b>Cash, end of year</b>	<u>\$ 152,938</u>

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



**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2019**

**Note 1—Nature of Organization**

The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) is a non-profit organization created on April 26, 1982, to lead a statewide collaborative effort to end domestic violence, provide technical assistance and training, to advocate for and administer financial support, to provide statewide leadership on public policy, to collect and maintain domestic violence reference materials, and to advocate change in existing legislation and adoption of new legislation which will contribute to the eradication of domestic violence in Louisiana.

LCADV operates the following programs:

*Training and Technical Assistance* - LCAADV provides education, support, training and technical assistance to family violence programs and direct service providers to encourage appropriate and comprehensive responses to family violence within the state of Louisiana. Recipients of training and technical assistance include member programs, judicial and law enforcement agencies, child serving agencies, housing agencies, health care and mental health agencies, other social welfare agencies, and the business community.

*Social Change/Public Awareness* - LCAADV leads social change throughout the state by facilitating efforts such as task forces and engaging in community education and awareness through media, distribution of educational materials, awareness campaigns, and social media.

*Statewide Toll-Free Domestic Violence Hotline* - LCAADV maintains and markets the statewide toll-free domestic violence hotline, which routes callers immediately to a source of help in a crisis. LCAADV markets the hotline number through media, billboards, and printed materials.

*Public Policy* - LCAADV serves as a resource center, primary point of contact, and clearinghouse on domestic violence information to support the development and implementation of policies, protocols, and procedures to enhance domestic violence intervention and prevention throughout the state of Louisiana. Expenditures related to public policy are included with general and administrative expenses.

**Note 2—Summary of Significant Accounting Policies**

**A. Basis of Accounting and Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

LCADV reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed on them by donors: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by the Organization is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Such restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity. At December 31, 2019, LCAADV had net assets with donor restrictions totaling \$38,540.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2019**

**Note 2—Summary of Significant Accounting Policies (Continued)**

**B. Recently Issued Accounting Standards**

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606), in the Accounting Standards Codification (ASC). Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled for those goods or services. LCADV adopted Topic 606 effective January 1, 2019, the first day of LCADV's fiscal year, using the modified retrospective approach. No cumulative-effect adjustment in net assets was recorded as the adoption of Topic 606 did not significantly impact the LCADV's reported historical revenue. The adoption of Topic 606 did, however, change the revenue recognition policies.

In February 2016, the FASB issued ASU 2016-02, *Leases*. This ASU affects any entity that enters into a lease, with some specified scope exemptions. The main difference between previous U.S. GAAP and this ASU is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous U.S. GAAP. The amendments in this ASU are effective for fiscal years beginning after December 15, 2020. LCADV has not yet implemented this ASU and is in the process of assessing the effect on LCADV's financial statements.

**C. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue, support, and expenses during the reporting period. Actual results could differ from the estimates that were used.

**D. Cash and Cash Equivalents**

For purposes of the statement of cash flows, LCADV considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. LCADV had no cash equivalents at December 31, 2019.

**E. Grants Receivable**

Grants receivable are recorded at net realizable value consisting of the carrying amount less an allowance for doubtful accounts. LCADV evaluates the collectability of its receivable balance on an individual basis and does not require collateral. Management believes all grants receivable are fully collectable; therefore, there was no allowance recorded at December 31, 2019.

**F. Property and Equipment**

Property and equipment are recorded at cost or, if donated, at fair market value at the date of donation. Depreciation is provided for using the straight-line method, calculated to extinguish the book value of the assets over their respective useful lives (3 - 7 years for equipment and furnishings). Expenditures for major additions of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2019**

**Note 2–Summary of Significant Accounting Policies (Continued)**

G. Revenue Recognition

LCADV has multiple revenue streams that are accounted for as reciprocal exchange transactions including member dues, sales of supplies, and state contracts.

Member dues are recognized ratably over the period of membership. Unearned member dues revenue is reflected as deferred revenue on the statement of financial position. Management has adopted the practical expedient whereby costs to obtain member contracts are not capitalized as the length of a membership contract is less than one year.

Sales of supplies, which is included in training and other on the statement of activities and change in net assets, include one-time sales of various items. Revenue is recognized at the point in time of the sale as no subsequent performance obligations exist.

Because LCADV's performance obligations relate to contracts with a duration of less than one year, LCADV has elected to apply the optional exemption provided in FASB-ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. There are no incremental costs of obtaining a contract and no significant financing components. Transaction prices are specific to a distinct performance obligation and do not consist of multiple transactions

H. Contributions

LCADV reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is 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 and reported in the statement of activities as net assets released from donor restrictions.

I. Grants

LCADV receives grant funding from various governmental entities to provide a variety of program services to the public based on specific requirements included in the agreement. Such grants are nonreciprocal transactions and include conditions stipulated by the entity and are, therefore, accounted for as conditional contributions. Public support is recognized as conditions are satisfied, primarily as expenses are incurred. Cash received on grants prior to incurring allowable expenses are recorded as deferred revenue.

J. Accrued Vacation

Accrued vacation is earned at varying rates from two to four weeks per year depending on length of service. A maximum of two weeks paid time off may be carried over at each employee's anniversary date. At December 31, 2019 the balance of accrued vacation was \$10,283, which is included in accrued vacation and payroll liabilities on the statement of financial position.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2019**

**Note 2—Summary of Significant Accounting Policies (Continued)**

**K. Income Taxes**

LCADV has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes. LCADV has been classified as an organization other than a private foundation. Accordingly, no provision has been made for income taxes.

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If LCADV were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors.

**L. Functional Expenses**

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, which is allocated on a square-footage basis; supplies and depreciation, which are allocated based on a study of supply and asset usage; as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

**M. Liquidity Management**

As of December 31, 2019, the following financial assets could be made readily available to meet general expenditures within one year of the statement of financial position date:

Cash	\$	152,938
Grants receivable		<u>104,929</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u><u>257,867</u></u>

As part of its liquidity management, LCADV has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. In addition to the above amounts, LCADV has an unused line of credit with a financial institution of \$30,000.

**Note 3—Property and Equipment**

Property and equipment are comprised of the following as of December 31, 2019:

Equipment and furnishings	\$	35,082
Less: accumulated depreciation		<u>(34,196)</u>
Property and equipment, net	\$	<u><u>886</u></u>

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2019**

**Note 4—Line of Credit**

LCADV has an unused \$30,000 line of credit with a bank at December 31, 2019. The line of credit will continue until termination of the credit line account by the lender or LCADV. Interest on the line of credit is variable and was 7.25% at December 31, 2019. The line of credit is collateralized by the personal guarantee of an officer of LCADV.

**Note 5—Net Assets with Donor Restrictions**

Net assets with purpose or time donor restrictions were comprised of the Financial Empowerment Program of \$38,540 at December 31, 2019.

**Note 6—Board Designated Net Assets**

Included in net assets without donor restrictions as of December 31, 2019 is board designated net assets of \$12,722 for the Survivor Stability Program.

**Note 7—Lease Obligation**

LCADV lease office space under an operating lease, which expires May 31, 2020. The lease was renewed in January 2020 for the period from June 2020 through May 2025. For the year ended December 31, 2019, rent expense was \$36,900. Future scheduled rental payments consisted of \$15,375 for 2020.

**Note 8—Retirement Plan**

Employees of LCADV have the option to enroll in a 403(b)-retirement plan after their 90-day probation period has ended. LCADV will match, dollar for dollar, the employee's annual contribution, up to the maximum of 3% of the employee's annual gross salary. Contributions for the year ended December 31, 2019 were \$12,891.

**Note 9—Contingencies**

LCADV participates in federal and state grant programs, which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that LCADV has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired.

In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs disallowed would be recognized in the period agreed upon by the grantor agency and LCADV.

**Note 10—Board of Directors Compensation**

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2019**

**Note 11–Economic Dependency**

LCADV derives revenue through grants and contracts administered by the federal government and the State of Louisiana. The grant and contract amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds received by LCADV could be reduced significantly by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year. For 2019, 85% of its revenue was from federal and state government grants and contracts.

**Note 12–Subsequent Events**

Management of LCADV evaluated all subsequent events through September 28, 2020, the date the financial statements were available to be issued.

LCADV's operations have been disrupted by the COVID-19 pandemic, which adversely impacted the ability to conduct its operations. Management believes LCADV is taking appropriate actions to mitigate the negative impacts. However, the full impact of the COVID-19 pandemic is unknown and cannot be reasonably estimated at this time.

## Supplementary Information

**Louisiana Coalition Against Domestic Violence, Inc.  
 Schedule of Compensation, Benefits and Other  
 Payments to Agency Head or Chief Executive Officer  
 Year Ended December 31, 2019**

**Agency Head: Mariah Wineski, Executive Director**

<b>Purpose:</b>	<b>Amount</b>
Salary	\$ 90,175
Benefits - insurance	6,431
Benefits - retirement	2,705
Benefits - cellphone	960
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	605
Travel	2,785
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0





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**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***

The Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, 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 statement of Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019, and the related statements of activities and change in net assets, 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 September 28, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, 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 may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Louisiana Coalition Against Domestic Violence, 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 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.

*Hawthorn, Waymouth & Carroll, LLP.*

September 28, 2020

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2019**

**Section I. Summary of Auditor's Results**

- 1) An unmodified opinion has been expressed on the financial statements of LCADV as of and for the year ended December 31, 2019.
- 2) There were no instances of deficiencies in internal control over financial reporting that we consider to be significant deficiencies.
- 3) No instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* were identified.
- 4) A single audit in accordance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* was not required.
- 5) A management letter was not issued.

**Section II. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.**

- 1) No financial statement findings were noted.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Prior Year Findings**  
**Year Ended December 31, 2019**

**Section I. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.**

*2018-001: Delinquent Remittance of Employee Contributions to 403(b) Plan*

**Summary of Prior Year Finding:**

Regulations require that participant contributions to a qualified retirement plan be deposited to the plan on the earliest date that it can be reasonably segregated from the employer's general assets, but in no event later than the 15<sup>th</sup> business day of the month following the month in which the participant contributions are deducted from their pay.

**Status:**

This finding was resolved in the current year.