

LOUISIANA CRISIS ASSISTANCE CENTER

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2023 AND 2022

LOUISIANA CRISIS ASSISTANCE CENTER
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Louisiana Crisis Assistance Center

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Louisiana Crisis Assistance Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, cash flows and functional expenses 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 Louisiana Crisis Assistance Center as of December 31, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Louisiana Crisis Assistance Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Prior Period Financial Statements

The financial statements of Louisiana Crisis Assistance Center as of December 31, 2022 were audited by other auditors whose report dated May 11, 2023 expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Crisis Assistance Center'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 Louisiana Crisis Assistance Center'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 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 August 7, 2024, on our consideration of Louisiana Crisis Assistance Center'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 Louisiana Crisis Assistance Center'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 Crisis Assistance Center's internal control over financial reporting and compliance.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
August 7, 2024

LOUISIANA CRISIS ASSISTANCE CENTER

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2023 AND 2022

	2023	2022
ASSETS		
Current Assets		
Cash	\$ 858,772	\$ 838,907
Investments	607,433	607,480
Grant Receivables	810,833	115,833
Other Receivables	19,573	184,012
Total Current Assets	2,296,611	1,746,232
Land, property, and equipment, net	227,277	244,778
Other Assets		
Deposits	5,850	5,850
Total assets	\$ 2,529,738	\$ 1,996,860
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 78,789	\$ 66,492
Pension contribution payable	74,878	77,455
Deferred Revenue	695,000	-
Total current liabilities	848,667	143,947
Total liabilities	848,667	143,947
Net Assets		
Without donor restrictions	1,681,071	1,764,237
With donor restrictions	-	88,676
Total net assets	\$ 1,681,071	\$ 1,852,913
Total liabilities and net assets	\$ 2,529,738	\$ 1,996,860

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

LOUISIANA CRISIS ASSISTANCE CENTER

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Changes in net assets without donor restrictions:		
Revenues and gains:		
Government grants	\$ 1,390,000	\$ 1,390,000
Fees	92,783	190,993
Contributions	2,780	427
Interest income	304	167
Net assets released from restrictions	<u>88,676</u>	<u>61,071</u>
Total revenue without donor restrictions	<u>1,574,543</u>	<u>1,642,658</u>
Expenses		
Salaries	1,085,761	1,080,409
Fringe benefits	280,441	289,973
Travel	58,092	63,727
Litigation expense	29,949	47,642
Occupancy expense	17,516	65,152
Office expense	125,216	123,972
Postage	1,385	-
Professional fees	23,969	24,354
Training	9,694	16,019
Vehicle expense	6,983	-
Depreciation	17,501	17,501
Other	<u>1,202</u>	<u>1,470</u>
Total Expenses	<u>1,657,709</u>	<u>1,730,219</u>
Increase (decrease) in net assets without donor restrictions	(83,166)	(87,561)
Changes in net assets with donor restrictions:		
Revenues and gains:		
Government grants - restricted	-	-
Net assets released from restrictions	<u>(88,676)</u>	<u>(61,071)</u>
Total revenues and gains with donor restrictions	(88,676)	(61,071)
Increase (decrease) in net assets with donor restrictions	<u>\$ (88,676)</u>	<u>\$ (61,071)</u>
Net Assets, beginning of year	<u>1,852,913</u>	<u>2,001,545</u>
Net Assets, end of year	<u>\$ 1,681,071</u>	<u>\$ 1,852,913</u>

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

LOUISIANA CRISIS ASSISTANCE CENTER

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Cash flow from operating activities:

Changes in net assets	\$ (171,844)	\$ (148,632)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	17,501	17,501
Changes in assets and liabilities:		
(Increase) decrease in grants receivable	(695,000)	-
(Increase) decrease in other receivables	164,439	(101,154)
Increase (decrease) in deferred revenue	695,000	-
Increase (decrease) in accounts payable and accrued liabilities	12,299	9,556
Increase (decrease) in pension contribution payable	(2,577)	14,149
Net cash provided by (used in) operating activities	19,818	(208,580)
Cash flow from investing activities:		
Proceeds from sale of investments	47	183
Net cash provided by investing activities	47	183
Net increase (decrease) in cash and equivalents	19,865	(208,397)
Cash, cash equivalents and restricted cash, beginning of year	838,907	1,047,304
Cash, cash equivalents and restricted cash, end of year	\$ 858,772	\$ 838,907

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

LOUISIANA CRISIS ASSISTANCE CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Total</u>	<u>Program Services</u>	<u>Supporting Services</u>
Salaries & wages	\$ 1,085,761	\$ 986,919	\$ 101,405
Fringe benefits	280,441	211,188	66,691
Travel	58,092	58,092	-
Litigation expense	29,949	29,949	-
Occupancy expense	17,516	14,013	3,503
Office expense	125,216	100,173	25,043
Postage	1,385	1,108	277
Professional fees	23,969	-	23,969
Training	9,694	9,694	-
Vehicle expense	6,983	6,983	-
Depreciation	17,501	14,001	3,500
Other	<u>1,202</u>	<u>962</u>	<u>240</u>
 Total expenses	 <u>\$ 1,657,709</u>	 <u>1,433,082</u>	 <u>\$ 224,628</u>
 Percentage of total expenses		 86 %	 14 %

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 estimates by management of the costs involved.

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

**LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Louisiana Crisis Assistance Center (the organization) is a New Orleans based non-profit law office organized in 1993 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 grants from the Office of the State Public Defender (OSPD) and federal court fees and does not engage in fundraising activities.

Contributed Support

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.

Revenue From Contracts With Customers - Fees

Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided and are recognized either over time or at a point in time. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred through a point in time in relation to total actual charges incurred. Louisiana Crisis Assistance Center believes that this method provides a useful depiction of the provision for services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Revenue for performance obligations satisfied at a point in time are recognized when goods or services are provided to the clients and it is not required to provide additional goods or services.

The courts assign cases to Louisiana Crisis Assistance Center to defend at transaction prices set by the courts. These transaction prices are the amounts to which the Corporation expects to be entitled in exchange for transferring services to the clients.

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.

**LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

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

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*.

Net assets and revenues, gains and losses are classified based on donor-imposed restrictions. Accordingly, the net assets and changes therein of the Louisiana Crisis Assistance Center, are classified as follows:

Without donor restrictions: Those resources that are not subject to donor-imposed restrictions. The board of directors has discretionary control over these resources. Designated amounts represent those net assets that the board has set aside for a particular purpose.

With donor restrictions: Those resources subject to donor imposed restrictions that will be satisfied by action or Louisiana Crisis Assistance Center, or by the passage of time.

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, Building and Equipment

The Louisiana Crisis Assistance Center records property acquisitions at cost. Donated assets are recorded at estimated value at date of donation. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method.

It is the policy of the corporation to capitalize all property, furniture and equipment with an acquisition cost in excess of \$5,000.

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.

Investments

Under FASB ASC 320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the Statement of Financial Position. Unrealized gains or losses are included in the change in net assets.

**LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

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

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.

Fair Values of Financial Instruments

Generally accepted accounting principles require disclosure of fair value information about financial instruments for which it is practicable to estimate fair value, whether or not recognized in the statement of financial position. Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

Revenue Recognition

Grants received from the OSPD 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 restrictions that are met in the same reporting period are reported as net assets without donor restrictions.

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 - INVESTMENTS

Investments, cost and approximate market value at December 31, 2023, consist of the following:

	Fair Market Value	Cost
Money market account	\$ <u>607,433</u>	\$ <u>607,433</u>

NOTE C - FINANCIAL ASSISTANCE & CONTRACTS

STATE OF LOUISIANA CONTRACTS

The organization has been awarded grants from the OSPD to be used exclusively to defray the expenses of establishing and maintaining an office, including 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, 2023, the following OSPD agreements are reflected in the financial statements:

**LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE C - FINANCIAL ASSISTANCE & CONTRACTS (CONTINUED)

Contract for Criminal Defense Services on Behalf of Indigents Accused of Capital Crimes (Operating Contract):

Contract period July 1, 2022 through June 30, 2023:

The organization received a grant from the OSPD in the amount of \$1,390,000, for trial services on behalf of indigents in Louisiana. The grant was paid through monthly installments of \$115,833 from January through June 2023, for a total received in the amount of \$695,000 during 2023.

Contract period July 1, 2023 through June 30, 2024:

The organization received a grant from the OSPD in the amount of \$1,390,000 for trial services on behalf of indigents in Louisiana. During the year ended December 31, 2023, the contract amount was recorded as income and received monthly installments of \$115,833 from August through December 2023, for a total of \$695,000 received during 2023. The remaining balance of the award in the amount of \$695,000, applicable to December 2023 through June 2024, is shown on the Statement of Financial Position as included in grant receivable in assets, and as deferred revenue in the liabilities.

NOTE D - CONCENTRATION OF CREDIT RISK

As of December 31, 2023 and 2022, the corporation's cash balances consist of the following:

Cash balance, per bank statements	\$ 1,467,435	\$ 1,459,195
Less: FDIC insurance	(250,000)	(250,000)
SIPC insurance	<u>(500,000)</u>	<u>(500,000)</u>
Unsecured balance	\$ 717,435	\$ 709,195

The Louisiana Crisis Assistance Center invests in money market funds. Investments are subject to various risks; such as interest rate, credit and overall market volatility risk.

The grant receivable due from the State of Louisiana - Office of the State Public Defender accounts for 100% of the total grants receivable.

**LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE E - LAND, PROPERTY AND EQUIPMENT

As of December 31, 2023 and 2022, the Organization had land, property, equipment and depreciation as follows:

	2023	2022
Building	\$ 95,426	\$ 95,426
Building improvements	346,562	346,562
Equipment	49,260	49,260
Transportation equipment	<u>24,258</u>	<u>24,258</u>
Total Property and Equipment	515,506	515,506
Less: accumulated depreciation	<u>(348,229)</u>	<u>(330,728)</u>
Total	167,277	184,778
Land	<u>60,000</u>	<u>60,000</u>
Total land, property and equipment	<u>\$ 227,277</u>	<u>\$ 244,778</u>

The depreciation expense for the years ending December 31, 2023 and 2022 totaled \$17,501 and \$17,501, respectively.

NOTE F - FAIR VALUE MEASUREMENTS

The Company's investments are reported at fair value in the accompanying statement of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Corporation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of the following three categories:

Level 1 - Quoted market prices in active markets for identical assets or liabilities that the Corporation has the ability to access.

Level 2 - Observable market price based inputs or unobservable inputs that are corroborated by market data.

Level 3 - Unobservable inputs that are not corroborated by market data.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions.

FASB ASC 820-10, Fair Value Measurements, requires disclosure of the estimated fair value of certain financial instruments and the methods and significant assumptions used to estimate their fair value. Financial instruments within the scope are included in the table below.

**LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE F - FAIR VALUE MEASUREMENTS (CONTINUED)

<u>Fair value Measurement of Reporting Data</u>				
		Quoted prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market account	\$	<u>607,737</u>	\$	<u>607,737</u>
			\$	<u>-</u>
				\$
				<u>-</u>

The assumptions to estimate fair values are as follows:

Investment carrying amounts reported in the Statement of Financial Position approximate fair values because of the short maturities of those instruments.

NOTE G - 401(K) PLAN

The Company sponsors a defined contribution pension plan covering all employees. The Company decides the amount, if any, to contribute each year based on a percentage of annual compensation. The percentage for the years ending December 31, 2023 and 2022 was 5% to 10% based on a certain number of years of service. The pension expense for the years ending December 31, 2023 and 2022 totaled \$78,422 and \$84,781, respectively.

NOTE H - LIQUIDITY AND AVAILABILITY

The Corporation's financial assets available within one year of the balance sheet date to meet its cash needs for general expenditures, including program expenditures, are as follows:

Cash	\$	858,772
Investments		607,433
Grant and fees receivable		<u>830,406</u>
Total		<u>\$ 2,296,611</u>

The Corporation's liquidity management policy is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE I - CONCENTRATION OF SUPPORT

The organization receives a substantial amount of their revenue from government contracts for services. 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 84% of the organization's support for the year ended December 31, 2023 came from the OSPD, a Louisiana governmental agency.

**LOUISIANA CRISIS ASSISTANCE CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE J - 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 August 7, 2024, the date the financial statements were issued, and concluded that no subsequent events have occurred that would require disclosure in the Notes to the Financial Statements.

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, 2023**

AGENCY HEAD NAME: Richard Bourke, Executive Director

PURPOSE		AMOUNT
Salary	\$	132,455
Benefits - insurance		27,902
Benefits - retirement		12,870
Benefits - disability		570
Parking Expense		2,480
Reimbursements		527
Travel - Legal Cases		1,813
Travel - Conference		1,067
Continuing professional education fees		805

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
Louisiana Crisis Assistance Center

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 Louisiana Crisis Assistance Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, 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 August 7, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana Crisis Assistance Center'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 Louisiana Crisis Assistance Center'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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Louisiana Crisis Assistance Center'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 one (1) instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses. [#2023-001].

Louisiana Crisis Assistance Center's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Louisiana Crisis Assistance Center's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
August 7, 2024

**LOUISIANA CRISIS ASSISTANCE CENTER
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2023**

SECTION I –SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

- A. The auditor's report expresses an unmodified opinion on the financial statements of Louisiana Crisis Assistance Center.
- B. There were no material weaknesses and no significant deficiencies disclosed during the audit of the financial statements of Louisiana Crisis Assistance Center.
- C. There was one instance of noncompliance material to the financial statements of Louisiana Crisis Assistance Center which is 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

**LOUISIANA CRISIS ASSISTANCE CENTER
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2023**

SECTION II – FINANCIAL STATEMENT FINDINGS

The following noncompliance issue was found during the audit:

#2023-001. Audit reporting package not submitted by the due date of June 30, 2024

Statement of Condition: The audit reporting package was not timely filed on June 30, 2024. A non-emergency extension request was applied for and approved by the Louisiana Legislative Auditor.

Criteria: According to R.S. 24:513 an audit is to be completed within six months of the close of the entity's fiscal year.

Cause: The information needed to conduct the audit was not provided to the auditors in time for them to complete the audit by the due date. This was primarily due to key personnel who provide the information to the auditors being stretched beyond capacity.

Effect or Potential Effect: The financial reporting package was submitted to the Louisiana Legislative Auditor late.

Recommendations: Management should begin the process of gathering the applicable information needed to submit the audit package well in advance of the reporting deadline.

Management's Corrective Action Plan:

See page 24 of this report

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable.

**LOUISIANA CRISIS ASSISTANCE CENTER
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NO PRIOR YEAR FINDINGS

Louisiana
Capital
Assistance
Center

A Non-Profit Law Office

July 31, 2024

Re: Management's Response to Statewide Audit Report

The following are LCAC Management's Response:

Section II – Financial Statement Findings

The following noncompliance issue was found during the audit:

#2023-001 Audit Reporting Package not submitted by the due date of June 30, 2024

-Statement of Condition: The audit reporting package was not timely filed on June 30, 2024. A non-emergency extension request was applied for and approved by the Louisiana Legislative Auditor.

Criteria: According to R.S. 24:513 an audit is to be completed within six months of the close of the entity's fiscal year.

Cause: Information needed to conduct the audit was not provided to the auditors in time for them to complete the audit by the due date. This was primarily due to: key personnel being unable to work regular hours due to urgent personal matters; key personnel not having enough support due to the limitations of staffing; a change in auditors requiring compliance with new procedures; and, key personnel needing to focus on multiple work areas.

Effect or Potential Effect: The financial reporting package was timely submitted to the Louisiana Legislative Auditor within the extended reporting period but was not submitted within the initial six-month period set by the statute.

Recommendations: Management should begin the process of gathering the applicable information needed to submit the audit package well in advance of the reporting deadline to ensure that unexpected contingencies do not disrupt timely completion of the audit.

Management's Response / Corrective Action Plan:

Management will start the process of gathering the materials needed for the audit several months earlier in the year and continue to be proactive in being in touch with the auditors.

If you have further questions, please contact me directly.

Richard Bourke, Executive Director

LOUISIANA CAPITAL ASSISTANCE CENTER
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**LOUISIANA CRISIS ASSISTANCE CENTER
NEW ORLEANS, LOUISIANA**

**Statewide Agreed-Upon Procedures Report
For the period January 1, 2023 through December 31, 2023**

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

For the Period of January 1, 2023 – December 31, 2023

Richard Bourke, Executive Director
Louisiana Crisis Assistance Center
New Orleans, Louisiana

and to the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, on the control and compliance (hereafter "C/C") areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the period January 1, 2023 through December 31, 2023. Louisiana Crisis Assistance Center's (hereafter "the Entity") management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the period January 1, 2023 through December 31, 2023. Additionally, LLA 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:

1) WRITTEN POLICIES AND PROCEDURES

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **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.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, 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 (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

1) WRITTEN POLICIES AND PROCEDURES (CONTINUED)

- v. **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.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **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.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **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.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) entity responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: *No exceptions were noted as a result of applying the procedures above.*

2) BOARD OR FINANCE COMMITTEE

- A. 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:
 - i. 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.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.
Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

2) BOARD OR FINANCE COMMITTEE (CONTINUED)

- iii. 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.
- iv. 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.

Results: N/A, This section is not applicable to this entity

3) BANK RECONCILIATIONS

- A. Obtain a listing of entity bank accounts for the fiscal period 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:
 - i. 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);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were noted as a result of applying the procedures above.

4) COLLECTIONS (excluding electronic funds transfers)

- A. 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).

Results: No exceptions were noted as a result of applying the procedures above.

4) COLLECTIONS (excluding electronic funds transfers) (CONTINUED)

- B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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:
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also 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; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions is not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: No exceptions were noted as a result of applying the procedures above.

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

Results: No exceptions were noted as a result of applying the procedures above.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, 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:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. 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).
 - v. Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions noted as a result of applying the procedures above.

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

- A. 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)

Results: No exceptions were noted as a result of applying the procedures above.

- B. For each location selected under procedure #5A 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 entity has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. 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;
 - iv. 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; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic fund transfer (EFT), wire transfer, or some other electronic means.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported]

Results: The person responsible for processing payments is allowed to add/modify vendor files. However, the vendor list is periodically reviewed by another employee (Executive Director).

- C. For each location selected under procedure #5A 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:
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Results: No exceptions were noted as a result of applying the procedures above.

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES) (CONTINUED)

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

Results: No exceptions were noted as a result of applying the procedures above.

6) CREDIT CARDS / DEBIT CARDS / FUEL CARDS / PURCHASE CARDS

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

Results: No exceptions were noted as a result of applying the procedures above.

B. 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:

- i. Observe whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were noted as a result of applying the procedures above.

C. Using the monthly statements or combined statements selected under procedure #7B 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 inspection). 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). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were noted as a result of applying the procedures above.

7) TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (*EXCLUDING CARD TRANSACTIONS*)

- A. 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 and 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:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. 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 Policies and Procedures procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were noted as a result of applying the procedures above.

8) CONTRACTS

- A. 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:
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);
 - iii. 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 (e.g., if approval is required for any amendment, the documented approval); and
 - iv. 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.

Results: No exceptions were noted as a result of applying the procedures above.

9) PAYROLL AND PERSONNEL

A. 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.

Results: No exceptions were noted as a result of applying the procedures above.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Results: No exceptions were noted as a result of applying the procedures above.

C. 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 and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

Results: No exceptions were noted as a result of applying the procedures above.

D. 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.

Results: No exceptions were noted as a result of applying the procedures above.

10) ETHICS

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the entity has appointed an ethics designee as required by R.S. 42:1170.

Results: The organization is a non-profit and therefore this section is not applicable.

11) DEBT SERVICE

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. 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).

Results: This section is not applicable.

12) FRAUD NOTICE

- A. 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 agency reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the agency is domiciled as required by R.S. 24:523.

Results: No exceptions were noted as a result of applying the procedures above.

- B. Observe 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.

Results: No exceptions were noted as a result of applying the procedures above.

13) INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY

A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- i. 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.
- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. 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 above procedures and discussed the results with management.

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

We performed the above procedure and discussed the results with management.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the above procedure and discussed the results with management.

14) PREVENTION OF SEXUAL HARASSMENT

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, 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 as required by R.S. 42:343.

B. 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).

14) PREVENTION OF SEXUAL HARASSMENT (CONTINUED)

- C. 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 the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the entity who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the entity;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Results: The Entity is a non-profit and therefore this procedure is not applicable. However, under the Entity's contracts with the Office of the State Public Defender, they must have a policy in accordance with R.S. 42:342. The Entity's sexual harassment policy complies with RS 42:342.

CONCLUSION

We were engaged by the Entity 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 and applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the SAUPs. 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 the Entity 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 to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
August 7, 2024