

**Louisiana Coalition Against  
Domestic Violence, Inc.  
Baton Rouge, Louisiana  
December 31, 2021**

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**HAWTHORN  
WAYMOUTH  
& CARROLL, L.L.P.**  
Certified Public Accountants

Louis C. McKnight, III, CPA  
Charles R. Pevey, Jr., CPA  
David J. Broussard, CPA  
Brittany B. Thames, CPA  
Kevin M. Rodriguez, CPA

## **Independent Auditor's Report**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

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, 2021, 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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2021, 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 Coalition Against Domestic Violence, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Louisiana Coalition Against Domestic Violence, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head or chief executive officer and the schedule of expenditures of federal awards are 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 June 24, 2022, 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.*

June 24, 2022

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Financial Position**  
**December 31, 2021**

**Assets**

**Current Assets**

Cash	\$ 87,013
Grants receivable	459,165
Prepaid expenses	<u>3,500</u>
Total current assets	<u>549,678</u>

**Property and Equipment, net**

32,612

Total assets

\$ 582,290

**Liabilities and Net Assets**

**Liabilities**

Accounts payable	\$ 200,601
Accrued vacation and payroll liabilities	22,044
Deferred revenue	<u>8,000</u>
Total current liabilities	<u>230,645</u>

**Net Assets**

Without donor restrictions	281,294
With donor restrictions	<u>70,351</u>
Total net assets	<u>351,645</u>

Total liabilities and net assets

\$ 582,290

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, 2021**

	<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	\$ 2,224,811	\$ -	\$ 2,224,811
Member dues	13,565	-	13,565
Contributions	116,172	37,876	154,048
Training and other revenue	9,057	-	9,057
Net assets released from restrictions	36,450	(36,450)	-
Total public support and revenue	2,400,055	1,426	2,401,481
<b>Expenses</b>			
Program services			
Training and technical assistance	853,761	-	853,761
Social change / public awareness	87,795	-	87,795
Statewide toll free domestic violence hotline	106,485	-	106,485
Housing and other assistance	1,248,616	-	1,248,616
Total program services	2,296,657	-	2,296,657
General and administrative	67,642	-	67,642
Total expenses	2,364,299	-	2,364,299
<b>Change in Net Assets</b>	35,756	1,426	37,182
<b>Net Assets, beginning of year</b>	245,538	68,925	314,463
<b>Net Assets, end of year</b>	\$ 281,294	\$ 70,351	\$ 351,645

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, 2021**

	<u>Program Services</u>					<u>General &amp; Administrative</u>	<u>Total</u>
	<u>Training and Technical Assistance</u>	<u>Social Change/Public Awareness</u>	<u>Statewide Toll Free Domestic Violence Hotline</u>	<u>Housing and Other Assistance</u>	<u>Total Program Services</u>		
<b>Expenses</b>							
Salaries and wages	\$ 396,927	\$ 24,511	\$ 26,956	\$ 28,097	\$ 476,491	\$ 26,937	\$ 503,428
Employee benefits	110,666	6,487	7,165	4,086	128,404	6,956	135,360
Occupancy	54,210	3,323	17,988	-	75,521	1,662	77,183
Passthrough grants for direct services	-	-	-	1,216,433	1,216,433	-	1,216,433
Contract services	60,216	18,301	-	-	78,517	17,567	96,084
Supplies	49,639	9,949	374	-	59,962	4,974	64,936
Travel	5,115	1,324	73	-	6,512	1,077	7,589
Conference and training	49,949	1,922	4,625	-	56,496	937	57,433
Insurance	6,846	698	-	-	7,544	349	7,893
Printing and reproduction	83,195	162	17,324	-	100,681	82	100,763
Licenses, dues, and fees	28,490	4,654	-	-	33,144	4,569	37,713
Advertising	203	14,091	31,980	-	46,274	16	46,290
Depreciation	8,305	2,373	-	-	10,678	1,186	11,864
Other	-	-	-	-	-	1,330	1,330
<b>Total expenses</b>	<u>\$ 853,761</u>	<u>\$ 87,795</u>	<u>\$ 106,485</u>	<u>\$ 1,248,616</u>	<u>\$2,296,657</u>	<u>\$ 67,642</u>	<u>\$2,364,299</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, 2021**

<b>Cash Flows from Operating Activities</b>	
Change in net assets	\$ 37,182
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	11,864
(Increase) Decrease in assets:	
Grants receivable	(155,643)
Increase (Decrease) in liabilities:	
Accounts payable	52,041
Accrued vacation and payroll liabilities	(2,212)
Deferred revenue	<u>(3,000)</u>
Net cash used in operating activities	<u>(59,768)</u>
<b>Cash Flows from Investing Activities</b>	
Purchase of property and equipment	<u>(21,190)</u>
Net cash used in investing activities	<u>(21,190)</u>
<b>Net Change in Cash</b>	(80,958)
<b>Cash, beginning of year</b>	<u>167,971</u>
<b>Cash, end of year</b>	<u>\$ 87,013</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, 2021**

**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.

*Housing and Other Assistance* - LCAADV provides direct assistance to survivors through formal partnerships with its member programs. This expands the capacity of local programs to provide low-barrier, survivor-centered assistance with needs related to financial empowerment, asset-building, and housing stability.

*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.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). LCAADV is required to report information regarding its financial position and activities according to the following net asset classifications:

*Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of LCAADV. These net assets may be used at the discretion of LCAADV's management and board of directors.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2021**

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

A. Basis of Accounting and Presentation (Continued)

*Net assets with donor restrictions:* Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of LCADV or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

B. Accounting Standards Pending Adoption

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, 2021. 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, 2021.

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 grants receivable 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, 2021.

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, 2021**

**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 - 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 does not exceed one year.

Sales of supplies - Sales of supplies, which is included in training and other revenue 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.

State contracts - Because LCADV's performance obligations relate to contracts with a duration that does not exceed 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 and change in net assets as net assets released from 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, 2021, the balance of accrued vacation was \$16,566, 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, 2021**

**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, 2021, the following financial assets could be made readily available to meet general expenditures within one year of the statement of financial position date:

Cash	\$	87,013
Grants receivable		<u>459,165</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>546,178</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, 2021:

Equipment, software, and furnishings	\$	80,758
Less: accumulated depreciation		<u>(48,146)</u>
Property and equipment, net	\$	<u>32,612</u>

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to the Financial Statements**  
**December 31, 2021**

**Note 4-Line of Credit**

LCADV has an unused \$30,000 line of credit with a bank at December 31, 2021. 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 7.5% at December 31, 2021. 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 \$70,351 at December 31, 2021.

**Note 6-Board Designated Net Assets**

Included in net assets without donor restrictions as of December 31, 2021 are board designated net assets of \$12,722 for the Survivor Stability Program.

**Note 7-Lease Obligation**

LCADV leases office space under an operating lease, which expires May 31, 2025. For the year ended December 31, 2021, rent expense was \$36,900. Future scheduled rental payments are as follows:

2022	\$	36,900
2023		36,900
2024		36,900
2025		15,375

**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, 2021 were \$14,187.

**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, 2021**

**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 2021, 93% of LCADV's revenue was from federal and state government grants and contracts.

**Note 12-Subsequent Events**

Management of LCADV evaluated all subsequent events through June 24, 2022, the date the financial statements were available to be issued. No subsequent events required adjustment to, or disclosure in, these financial statements.

**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, 2021**

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

<b>Purpose:</b>	<b>Amount</b>
Salary	\$ 95,668
Benefits - insurance	9,103
Benefits - retirement	2,870
Benefits - cellphone	960
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	117
Travel	783
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-



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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***

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, 2021, 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 June 24, 2022.

**Report on 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) 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 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 or significant deficiencies may exist that were not identified.

**Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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, L.L.P.*

June 24, 2022



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**Independent Auditor's Report  
on Compliance for Each Major Program and on Internal  
Control over Compliance Required by the Uniform Guidance**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Louisiana Coalition Against Domestic Violence, Inc.'s major federal programs for the year ended December 31, 2021. Louisiana Coalition Against Domestic Violence, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Louisiana Coalition Against Domestic Violence, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Louisiana Coalition Against Domestic Violence, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

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

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

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

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

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

June 24, 2022

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2021**

<u>Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Justice</b>			
<i>Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice</i>			
Crime Victim Assistance *	N/A	16.575	\$ 519,875
Violence Againsts Women Formula Grants	N/A	16.588	<u>64,400</u>
Total passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice			584,275
State Domestic Violence and Sexual Assault Coalitions	N/A	16.556	<u>85,167</u>
Total United States Department of Justice			<u>669,442</u>
<b>United States Department of Health and Human Services</b>			
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	N/A	93.591	<u>316,167</u>
Total United States Department of Health and Human Services			<u>316,167</u>
Total Expenditures of Federal Awards			<u>\$ 985,609</u>

\* Denotes major program

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2021**

**Note 1-Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Louisiana Coalition Against Domestic Violence, Inc. under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Louisiana Coalition Against Domestic Violence, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Louisiana Coalition Against Domestic Violence, Inc.

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

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3-Loans and Loan Guarantee Programs**

Louisiana Coalition Against Domestic Violence, Inc. had no loans or loan guarantee programs outstanding as of December 31, 2021 for those loans described in 2 CFR 200.502(b).

**Note 4-Indirect Cost Rate**

Louisiana Coalition Against Domestic Violence, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 5-Subrecipients**

Louisiana Coalition Against Domestic Violence, Inc. did not pass-through any of its federal awards to a subrecipient during the year ended December 31, 2021.

**Note 6-Non-Cash Assistance**

No federal awards were expended in the form of non-cash assistance during the year ended December 31, 2021.



**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2021**

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of report the auditor issues on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting

\* Material weakness(es) identified?

\_\_\_ Yes X No

\* Significant deficiency(ies) identified?

\_\_\_ Yes X None reported

Noncompliance material to financial statements noted?

\_\_\_ Yes X No

Federal Awards

Internal control over major federal programs

\* Material weakness(es) identified?

\_\_\_ Yes X No

\* Significant deficiency(ies) identified?

\_\_\_ Yes X None reported

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_ Yes X No

Identification of major federal programs:

CFDA Numbers  
16.575

Federal Program or Cluster  
Crime Victim Assistance

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee:

\_\_\_ Yes X No

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2021**

**Section II – Financial Statement Findings**

- 1) No financial statement findings were noted.
- 2) A management letter was not issued.

**Section III – Federal Award Findings and Questioned Costs**

No findings were noted.

**Louisiana Coalition Against Domestic Violence, Inc.  
Schedule of Prior Year Findings  
Year Ended December 31, 2021**

**Section II – Financial Statement Findings**

No findings were noted.

**Section III – Federal Award Findings and Questioned Costs**

No findings were noted.

**Louisiana Coalition Against Domestic Violence, Inc.**

**Statewide Agreed-Upon Procedures Report**

**December 31, 2021**



**Independent Accountant's Report  
on Applying Statewide Agreed-upon Procedures**

To the Board of Directors of Louisiana Coalition Against Domestic Violence, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Louisiana Coalition Against Domestic Violence, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

Louisiana Coalition Against Domestic Violence, Inc. 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 fiscal period January 1, 2021 through December 31, 2021. 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. The procedures are stated first, followed by the results of the procedures presented in italics.

***Written Policies and Procedures***

---

1. Obtained and inspected the entity's written policies and procedures and observed whether they addressed each of the following categories and subcategories if applicable to public funds and the entity's operations:

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

*No exceptions were found as a result of this procedure.*

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

*The Entity's written policies and procedures on purchasing do not specifically address (2) how vendors are added to the vendor list.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*The Entity's written policies and procedures on contracting do not specifically address (3) legal review.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*The Louisiana Code of Ethics is not applicable to this entity.*

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

*The entity does not have any debt; therefore, debt service policies and procedures are not applicable.*

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

*The entity's written policies and procedures for Information Technology Disaster Recovery/Business Continuity do not specifically address (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, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.*

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

*Louisiana R.S. 42:342-344 is not applicable to this entity.*

### ***Board or Finance Committee***

---

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- c) For governmental entities, obtained the prior year audit report and observed 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, observed 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.

*The entity does not report on the governmental accounting model; therefore, this procedure is not applicable.*

### ***Bank Reconciliations***

---

3. Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account and randomly selected four additional accounts (or all accounts if less than 5). Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed that:

- a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date.

*No exceptions were found as a result of this procedure.*

- b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks had reviewed each bank reconciliation; and

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

#### Collections (excluding electronic funds transfers)

---

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

*No exceptions were found as a result of this procedure.*

5. For each deposit site selected, obtained a listing of collection locations and management's representation that the listing is complete. Randomly selected one collection location for each deposit site, obtained and inspected written policies and procedures relating to employee job duties at each collection location, and observed that job duties were properly segregated at each collection location such that:

- a) Employees responsible for cash collections did not share cash drawers/registers.

*No exceptions were found as a result of this procedure.*

- b) Each employee responsible for collecting cash was not responsible for preparing/making bank deposits, unless another employee/official was responsible for reconciling collection documentation to the deposit.

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*



6. Obtained from management a copy of the bond or insurance policy for theft covering all employees who had access to cash. Observed the bond or insurance policy for theft was enforced during the fiscal period.

*No exceptions were found as a result of this procedure.*

7. Randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. Obtained supporting documentation for each of the deposits, and:

- a) Observed that receipts were sequentially pre-numbered.

*Receipts are not sequentially pre-numbered.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- d) Observed 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).

*Entity does not track the collection date for checks that are received in the mail; therefore, no determination could be made regarding the timeliness of deposits.*

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

*No exceptions were found as a result of this procedure.*

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

---

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

*No exceptions were found as a result of this procedure.*

9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties, and observed that job duties were properly segregated such that:

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

- a) Observed whether the disbursement matched the related original itemized invoice and supporting documentation indicated deliverables included on the invoice were received by the entity.

*No exceptions were found as a result of this procedure.*

- b) Observed whether the disbursement documentation included evidence of segregation of duties tested under #9, as applicable.

*No exceptions were found as a result of this procedure.*

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

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

*No exceptions were found as a result of this procedure.*

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

- a) Observed whether there was evidence that the monthly statement or combined statement and supporting documentation were reviewed and approved, in writing (or electronically approved), by someone other than the authorized cardholder.

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

#### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

---

14. Obtained 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 was complete. Randomly selected 5 reimbursements, obtained 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:

- a) If reimbursed using a per diem, observed 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](http://www.gsa.gov)).

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- c) Observed each reimbursement is supported by documentation of the business/public purpose and other documentation required by written policy (procedure #1h).

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

#### ***Contracts***

---

15. Obtained 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. Obtained management's representation that the listing is complete. Randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observed whether the contract was bid in accordance with the Louisiana Public Bid Law, if required by law.

*No exceptions were found as a result of this procedure.*

- b) Observed whether the contract was approved by the governing body/board, if required by policy or law.

*No exceptions were found as a result of this procedure.*

- c) If the contract was amended, observed the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.

*No exceptions were found as a result of this procedure.*

- d) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed the invoice and related payment agreed to the terms and conditions of the contract.

*No exceptions were found as a result of this procedure.*

### ***Payroll and Personnel***

---

- 16. Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

*No exceptions were found as a result of this procedure.*

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

- a) Observed all selected employees or officials documented their daily attendance and leave.

*No exceptions were found as a result of this procedure.*

- b) Observed whether supervisors approved the attendance and leave of the selected employees or officials.

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- d) Observed the rate paid to the employees or officials agreed to the authorized salary/pay rate found within the personnel file.

*No exceptions were found as a result of this procedure.*

18. Obtained 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 selected two employees or officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agreed the hours to the employee or officials' cumulative leave records, agreed the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.

*No exceptions were found as a result of this procedure.*

19. Obtained management's representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.

*No exceptions were found as a result of this procedure.*

### ***Ethics***

---

*These procedures are not applicable to the entity.*

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtained ethics documentation from management, and:
- a) Observed whether the documentation demonstrated each employee/official completed one hour of ethics training during the fiscal period.
  - b) Observed whether the entity maintained documentation which demonstrated each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### ***Debt Service***

---

*These procedures are not applicable to the entity.*

21. Obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Selected all debt instruments on the listing, obtained supporting documentation, and observed State Bond Commission approval was obtained for each debt instrument issued.
22. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants.

### ***Fraud Notice***

---

23. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*No exceptions were found as a result of this procedure.*

24. Observed the entity had posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*No exceptions were found as a result of this procedure.*

### **Information Technology Disaster Recovery/Business Continuity**

---

25. Performed the following procedures, verbally discussed the results with management, and reported “We performed the procedure and discussed the results with management.”:

- a) Obtained and inspected the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups were stored on a physical medium, observed evidence that backups were encrypted before being transported.

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

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

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

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

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

### **Sexual Harassment**

---

*These procedures are not applicable to the entity.*

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtained sexual harassment training documentation from management, and observed the documentation demonstrated each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observed that the entity had 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).
28. Obtained the entity’s annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it included the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;

- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

We were engaged by Louisiana Coalition Against Domestic Violence, Inc. 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 Louisiana Coalition Against Domestic Violence, Inc. 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.

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

June 22, 2022



## LCADV Management Response

### Statewide Agreed-Upon Procedures

June 22, 2022

The following are LCADV responses to the exceptions noted in the AUP report by Hawthorn, Waymouth & Carroll, LLP.

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

Result(s) of procedure(s): *The Entity's written policies and procedures on purchasing do not specifically address (2) how vendors are added to the vendor list.*

RESPONSE: LCADV utilizes a new vendor request form and has practices in place for adding new vendors by way of this form. We will update our written policies and procedures to reflect the current practice.

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

Result(s) of procedure(s): *The Entity's written policies and procedures on contracting does not specifically address (3) legal review.*

RESPONSE: LCADV's practice is to have all contracts reviewed by staff attorney(s). We will update our written policies and procedures to reflect this practice.

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

Result(s) of procedure(s): *The Entity's written policies and procedures on Information Technology Disaster Recovery/Business Continuity does not specifically address (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, or (6) identification of personnel, processes, and tools needed to recover operations after a critical event.*

RESPONSE: LCADV uses an offsite Information Technology contractor to provide comprehensive IT support for our agency, including offsite storage of backups, periodic testing of backup restoration, use of antivirus on all systems, and robust support for operations recovery after a critical event. We will update our agency's written policies and procedures to reflect the use of a contract IT company to provide these services.

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

Result(s) of procedure(s): *Receipts are not sequentially pre-numbered.*

RESPONSE: The nature and infrequency of LCADV's cash deposits are such that sequentially pre-numbered receipts are not practical or necessary at this time.

**7-d) Observe 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).**

Result(s) of procedure(s): *Entity does not track the collection date for checks that are received in the mail; therefore, no determination could be made regarding the timeliness of deposits.*

RESPONSE: LCADV carefully documents deposits, and all checks are kept safely locked until deposited. We have implemented a new procedure to note the date a check is received in the mail.



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**Mariah Wineski**  
**Executive Director**  
Louisiana Coalition Against Domestic Violence