

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Financial Statements

Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Family Violence Program of St. Bernard, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Family Violence Program of St. Bernard, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Violence Program of St. Bernard, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The 2021 financial audit was performed by another firm, who issued an unmodified report for the year ended June 30, 2021. 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 December 27, 2022, on our consideration of Family Violence Program of St. Bernard, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Family Violence Program of St. Bernard, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Family Violence Program of St. Bernard, Inc.'s internal control over financial reporting and compliance.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

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

Lafayette, Louisiana
December 27, 2022

FINANCIAL STATEMENTS

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2022**

ASSETS

Current assets	
Cash and cash equivalents	\$ 593,082
Investments - certificates of deposit	155,795
Investments - securities	5,393
Due from other agencies	173,546
Deposits	<u>1,000</u>
Total current assets	928,816
Fixed assets	
Property and equipment, net	<u>1,092,431</u>
Total assets	<u>\$ 2,021,247</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 7,270
Accrued liabilities	26,599
Unearned revenues	<u>274,730</u>
Total current liabilities	<u>308,599</u>
Net assets	
Without donor restrictions	1,689,843
With donor restrictions	<u>22,805</u>
Total net assets	<u>1,712,648</u>
Total liabilities and net assets	<u>\$ 2,021,247</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net Assets Without Donor Restrictions

Revenue and support	
Federal, state and local grants and contracts	\$ 690,483
United Way	76,669
Contributions	192,131
Fundraising	12,234
Insurance proceeds	161,718
Investment earnings	1,385
Net assets released from restrictions	<u>2,369</u>
Total revenue and support without donor restrictions	<u>1,136,989</u>

Expenses

Program services	764,386
Supporting services	
Management and general	114,810
Fundraising	<u>42,191</u>
Total expenses	<u>921,387</u>
Increase in net assets without donor restrictions	<u>215,602</u>

Net Assets With Donor Restrictions

Net assets released from restrictions	<u>(2,369)</u>
Decrease in net assets with donor restrictions	<u>(2,369)</u>

 Change in net assets 213,233

Net assets, beginning 1,499,415

Net assets, ending \$ 1,712,648

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>Supporting Services</u>		
	Victim Support and Shelter	Management and General	Fundraising	Total
Salaries	\$ 352,495	\$ 56,432	\$ -	\$ 408,927
Payroll taxes	28,842	4,618	-	33,460
Accounting and audit fees	26,396	2,933	-	29,329
Client services expenses	39,369	-	-	39,369
Client transportation expenses	550	-	-	550
Depreciation	32,395	13,883	-	46,278
Dues and subscriptions	2,279	-	-	2,279
Equipment expense	23,753	2,639	-	26,392
Equipment rental	3,417	380	-	3,797
Food supplies	17,374	-	-	17,374
Fundraising expenses	-	-	42,191	42,191
Insurance	45,907	13,616	-	59,523
Licenses and permits	90	-	-	90
Office supplies and expense	20,787	2,310	-	23,097
Operating supplies	13,236	1,470	-	14,706
Other professional fees	8,742	-	-	8,742
Postage and delivery	735	82	-	817
Repairs and maintenance	115,489	12,832	-	128,321
Telephone	9,899	1,100	-	10,999
Training and conferences	953	106	-	1,059
Travel	43	5	-	48
Utilities	21,635	2,404	-	24,039
	<u>\$ 764,386</u>	<u>\$ 114,810</u>	<u>\$ 42,191</u>	<u>\$ 921,387</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$ 213,233
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	46,278
Unrealized loss on investments	724
Change in assets and liabilities:	
Due from other agencies	(30,682)
Accounts payable	359
Accrued liabilities	5,556
Unearned revenues	<u>274,730</u>
Net cash provided by operating activities	<u>510,198</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of certificates of deposit	(93,916)
Purchases of marketable securities	(6,118)
Proceeds from maturities of certificates of deposit	71,522
Facility improvements and renovations	<u>(142,723)</u>
Net cash used in investing activities	<u>(171,235)</u>

NET INCREASE IN CASH 338,963

Cash, beginning of year	<u>254,119</u>
Cash, end of year	<u>\$ 593,082</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2022

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS (continued)

JUNE 30, 2022

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

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

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

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

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

Cash and Cash Equivalents - Cash and cash equivalents consist of cash held in checking accounts on deposit in a local bank. These funds are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, FVPSB may have funds on deposit in excess of insured limits. It is management's opinion that FVPSB is not exposed to any significant credit risks on cash and cash equivalents. At June 30, 2022, deposits totaling \$344,749 were in excess of FDIC coverage and were uninsured and subject to custodial credit risk.

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

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

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

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising - Advertising costs are expensed as incurred. Advertising expense was \$-0- in 2022.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

Operations - During the year ended June 30, 2022, the organization entered into reimbursement contracts with various agencies of the federal and state governments. Under these contracts, FVPSB would be reimbursed for expenses incurred for the operation of its battered women's shelter program and programs providing counseling or legal assistance regarding the prevention of, or obtaining relief from, spousal/family battery or cruelty in the form of temporary restraining orders or other protective orders issued through the court system.

(B) DUE FROM OTHER AGENCIES

Due from other agencies consisted of the following at June 30, 2022:

State of Louisiana -	
Department of Children and Family Services	\$ 57,263
Louisiana Commission on Law Enforcement	59,199
Other -	
United Way	18,581
Louisiana Coalition Against Domestic Violence	7,466
Louisiana Housing Corporation	31,037
	<u>\$ 173,546</u>

(C) ART COLLECTIONS

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

(D) PROPERTY, PLANT AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2022:

Capital assets not being depreciated	
Land	\$ 112,000
Capital assets being depreciated	
Building cost and renovations	1,213,963
Playground development and landscaping	66,082
Telephone, camera and alarm security systems	65,681
Gated fence and outside lighting	41,112
Computer equipment	22,573
Furniture and equipment	170,884
Pet facility and storage	9,640
Transportation vehicles	27,390
	<u>1,729,325</u>
Less: Accumulated depreciation	<u>(636,894)</u>
Net property, plant and equipment	<u>\$ 1,092,431</u>

Depreciation expense totaling \$46,278 was recognized in the statement of activities for the year ended June 30, 2022.

(E) NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30, 2022:

	<u>2022</u>
Book value of property and equipment purchased	<u>\$ 22,805</u>

(F) CONTINGENT LIABILITIES

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

(G) LIQUIDITY AND AVAILABILITY OF RESOURCES

At June 30, 2022, FVPSB has cash and cash equivalents totaling \$927,816, all of which was available for general expenditure needs consisting of cash of \$593,082, investments of \$161,188, and receivables of \$173,546. FVPSB has no policy to invest cash and cash equivalents in excess of daily requirements or structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS (continued)

JUNE 30, 2022

(H) SUMMARY OF GRANTS/CONTRACTS FUNDING

FVPSB was funded through the following federal, state, and other grants and contracts for the year ended June 30, 2022:

Funding Source/Program	Assistance Listing Number	Award No.	Recognized Support
United States Government:			
Department of Housing and Urban Development - Continuum of Care Program	14.267	LA 0333D6H091901	\$ 18,182
Continuum of Care Program	14.267	LA 0333D6H091901	67,942
Department of Treasury - Passed through the LA Department of Children and Family Services :			
American Rescue Plan Act of 2021	93.498	N/A	3,443
State of Louisiana:			
Louisiana Commission on Law Enforcement - Domestic Violence Program - VOCA	16.575	2019-VA-02-5831	66,793
Domestic Violence Program - VAWA	16.588	2020-WF-01-5956	14,101
Domestic Violence Program - VAWA	16.588	2021-WF-03-6572	9,106
Department of Children and Family Services (DCFS)	93.671	2000595612	300,804
DCFS - Marriage Licenses and Civil Fees	-	-	3,029
Louisiana Bar Foundation:			
IOLTA Grant Program	-	2021-015 DVP	20,000
Louisiana Housing Corporation :			
Emergency Solutions Grant Program	14.231	FFY 2019	50,049
Emergency Solutions Grant Program	14.231	FFY 2020	77,809
Emergency Solutions Grant - Cares Act Funds	14.231	FFY 2021	48,877
Louisiana Coalition Against Domestic Violence :			
Domestic Violence Flexible Housing Program	-	-	9,834
Parish of St. Bernard:			
Marriage Licenses and Civil Fees	-	-	<u>514</u>
			<u>\$ 690,483</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS (continued)

JUNE 30, 2022

(I) INVESTMENTS

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

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

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

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

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

Investments are reported at fair value and consist of the following at June 30, 2022:

<u>2022</u>	<u>Total</u>	<u>Level 1</u>
Mutual funds-equities	\$ 948	\$ 948
Exchange-traded funds	4,445	4,445
Investments carried at fair value	5,393	5,393
Certificates of deposit	155,795	
Total	<u>\$ 161,188</u>	<u>\$ 5,393</u>

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

The following is a summary of the earnings from investments for the year ended June 30, 2022:

	<u>2022</u>
Net unrealized loss on investments	\$ (724)
Dividend and interest income	2,109
Investment fees	-
Total investment gain	<u>\$ 1,385</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

NOTES TO THE FINANCIAL STATEMENTS (continued)

JUNE 30, 2022

(J) COMPENSATION AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR

Act 706 of the 2014 Louisiana Session amended R.S. 24:513(A) requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Payments to the Executive Director, Gail Gowland, for the year ended June 30, 2022, are as follows:

Wages	\$ 80,000
Benefits - Insurance	3,600
Other reimbursements	<u>246</u>
	<u>\$ 83,846</u>

(K) SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 27, 2022, the date which the financial statements were available for issue.

SUPPLEMENTAL INFORMATION

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.
COMPARATIVE STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	\$ 593,082	\$ 254,119
Investments - certificates of deposit	155,795	133,400
Investments - securities	5,393	-
Due from other agencies	173,546	142,864
Deposits	1,000	-
Total current assets	928,816	530,383
Fixed assets		
Property and equipment, net	1,092,431	996,986
Total assets	\$ 2,021,247	\$ 1,527,369
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 7,270	\$ 6,911
Accrued liabilities	26,599	21,043
Unearned revenues	274,730	-
Total current liabilities	308,599	27,954
Net assets		
Without donor restrictions	1,689,843	1,474,241
With donor restrictions	22,805	25,174
Total net assets	1,712,648	1,499,415
Total liabilities and net assets	\$ 2,021,247	\$ 1,527,369

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**COMPARATIVE STATEMENT OF ACTIVITIES
YEARS ENDED JUNE 30, 2022 and 2021**

	2022	2021
Net assets without donor restrictions		
Revenue and support		
Federal, state and local grants and contracts	\$ 690,483	\$ 680,424
United Way	76,669	69,860
Contributions	192,131	115,149
Fundraising	12,234	2,124
Insurance proceeds	161,718	-
Income from forgiveness of debt	-	78,300
Investment earnings	1,385	4,056
Net assets released from restrictions	2,369	3,895
Total unrestricted revenue and support	1,136,989	953,808
Expenses		
Program services	764,386	753,525
Supporting services		
Management and general	114,810	106,906
Fundraising	42,191	341
Total expenses	921,387	860,772
Increase in net assets without donor restrictions	215,602	93,036
Net assets with donor restrictions		
Net assets released from restrictions	(2,369)	(3,895)
Decrease in net assets with donor restrictions	(2,369)	(3,895)
Change in net assets	213,233	89,141
Net assets, beginning	1,499,415	1,410,274
Net assets, ending	\$ 1,712,648	\$ 1,499,415

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.
COMPARATIVE STATEMENT OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2022 and 2021

	2022			Total	2021 Total
	Victim Support and Shelter	Management and General	Fundraising		
Salaries	\$ 352,495	\$ 56,432	\$ -	\$ 408,927	\$ 455,149
Payroll taxes	28,842	4,618	-	33,460	37,912
Accounting and audit fees	26,396	2,933	-	29,329	17,845
Client services expenses	39,369	-	-	39,369	79,599
Client transportation expenses	550	-	-	550	2,781
Depreciation	32,395	13,883	-	46,278	39,623
Dues and subscriptions	2,279	-	-	2,279	2,623
Equipment expense	23,753	2,639	-	26,392	48,572
Equipment rental	3,417	380	-	3,797	3,938
Food supplies	17,374	-	-	17,374	3,075
Fundraising expenses	-	-	42,191	42,191	-
Insurance	45,907	13,616	-	59,523	63,278
Licenses and permits	90	-	-	90	95
Office supplies and expense	20,787	2,310	-	23,097	17,546
Operating supplies	13,236	1,470	-	14,706	6,370
Other professional fees	8,742	-	-	8,742	5,531
Postage and delivery	735	82	-	817	920
Repairs and maintenance	115,489	12,832	-	128,321	38,325
Telephone	9,899	1,100	-	10,999	16,252
Training and conferences	953	106	-	1,059	75
Travel	43	5	-	48	30
Utilities	21,635	2,404	-	24,039	21,233
	<u>\$ 764,386</u>	<u>\$ 114,810</u>	<u>\$ 42,191</u>	<u>\$ 921,387</u>	<u>\$ 860,772</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

COMPARATIVE STATEMENT OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 and 2021

	2022	2021
Cash flows from operating activities		
Increase in net assets	\$ 213,233	\$ 89,141
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	46,278	39,623
Income from forgiveness of debt	-	(78,300)
Unrealized loss on investments	724	-
Changes in assets and liabilities:		
Due from other agencies	(30,682)	14,856
Other receivables	-	10,724
Prepaid expenses	-	1,504
Accounts payable	359	2,884
Accrued liabilities	5,556	(16,645)
Unearned revenues	274,730	-
Net cash provided by operating activities	510,198	63,787
Cash flows from investing activities		
Purchases of investments	(93,916)	(133,400)
Purchases of marketable securities	(6,118)	-
Proceeds from maturities of investments	71,522	129,700
Facility improvements and renovations	(142,723)	(42,790)
Net cash used in investing activities	(171,235)	(46,490)
Net increase in cash	338,963	17,297
Cash, beginning of year	254,119	236,822
Cash, end of year	\$ 593,082	\$ 254,119

INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Family Violence Program of St. Bernard, Inc., which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family Violence Program of St. Bernard, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

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

Lafayette, Louisiana
December 27, 2022

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

We have audited the financial statements of Family Violence Program of St. Bernard, Inc. as of and for the year ended June 30, 2022, and have issued our report thereon dated December 27, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2022, resulted in an unmodified opinion.

Section I. - Summary of Auditors' Reports

Financial Statements

1. Type of auditors' opinion issued on financial statements: Unmodified
2. Internal control over financial reporting:
- | | | |
|---|---------------------|-----------------|
| Material weakness(es) identified? | <u> </u> Yes | <u> ✓ </u> No |
| Significant deficiency(ies) identified? | <u> </u> Yes | <u> ✓ </u> No |
3. Noncompliance material to the financial statements? Yes ✓ No

Other

4. Management letter issued? Yes ✓ No

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

There are no findings reported in this section.

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

The requirements of the Uniform Guidance do not apply.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

No findings reported in the prior year.

Family Violence Program of St. Bernard
Chalmette, Louisiana

Independent Accountants' Report
On Applying Agreed-Upon Procedures

Year Ended June 30, 2022

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on the control and compliance areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 01, 2021, through June 30, 2022. Family Violence Program of St. Bernard's management is responsible for those control and compliance areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This section is not applicable to nonprofit entities.

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

This section is not applicable to nonprofit entities.

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

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

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

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

Board (or Finance Committee, if applicable)

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

No exceptions were found as a result of this procedure.

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

This section was not applicable for nonprofit organizations.

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

This section was not applicable for nonprofit organizations.

Bank Reconciliations

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

One (1) of the two (2) accounts tested showed no evidence of researching two (2) long outstanding items.

Collections

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

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

One (1) exception was found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

The employee responsible for processing payments is not prohibited from adding/modifying vendor files.

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

No exceptions were found as a result of this procedure.

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

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

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

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

No written or electronic documentation of approval by someone other than the authorized cardholder.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Travel and Expense Reimbursement

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Contracts

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Payroll and Personnel

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

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Ethics (excluding nonprofits)

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

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

This section is not applicable for nonprofit organizations.

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

This section is not applicable for nonprofit organizations.

Debt Service (excluding nonprofits)

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

This section is not applicable for nonprofit organizations.

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

This section is not applicable for nonprofit organizations.

Fraud Notice

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

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

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

No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

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

- a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

Sexual Harassment

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

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

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

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

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

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

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

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

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

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

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

Lafayette, Louisiana
December 22, 2022



Formerly St. Bernard Battered Women's Program, Inc.
Post Office Box 7 * Arabi, LA 70032
504-277-3177 * www.FVPSB.org * FAX 504-279-9377

December 23, 2022

Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC
P.O. Box 80569
Lafayette, LA 70598

The following is Management's response to the 2022 agreed upon procedures report submitted.

WRITTEN POLICIES AND PROCEDURES

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

BANK RECONCILIATIONS

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

COLLECTIONS

7. d) - Management has determined that this was a one-off event and will more carefully monitor any potential deposit delays.

DISBURSEMENTS

9. c) Management will address and determine the necessary mitigating controls for this exception.

CREDIT CARDS

12. a) Management will address and determine the necessary mitigating controls for this exception.

If any additional information is needed, please contact me.


Gail Gowland
Executive Director

