



**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Denham Springs, Louisiana



Financial Statements

As of and for the Year Ended
December 31, 2023

ANTHONY B. BAGLIO, CPA
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation
Hammond, Louisiana

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**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Annual Financial Statements
As of and for the Year Ended December 31, 2023
With Supplemental Information Schedules

TABLE OF CONTENTS

	Page
Independent Auditor’s Report	1
Financial Statements:	
Statement of Financial Position	4
Statement of Activities.....	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements.....	8
Supplementary Information:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	13
Other Independent Auditor’s Report and Other Matters:	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit on Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	14
Schedule of Current Year Audit Findings and Responses.....	16
Statewide Agreed-Upon Procedure Report.....	18
Management’s Response to Statewide Agreed-Upon Procedures.....	35

ANTHONY B. BAGLIO, CPA
PRESIDENT

MEMBER

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Independent Auditor's Report

Board of Directors
Louisiana Youth Advisors d/b/a
Livingston Parish SADD
Denham Springs, Louisiana

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Louisiana Youth Advisors d/b/a Livingston Parish SADD (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Louisiana Youth Advisors d/b/a Livingston Parish SADD as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Louisiana Youth Advisors d/b/a Livingston Parish SADD and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Management's Responsibility for the Financial Statements

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

Board of Directors
Louisiana Youth Advisors d/b/a
Livingston Parish SADD

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 the Louisiana Youth Advisors d/b/a Livingston Parish SADD'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 Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements are as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. 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*, I:

- 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 the Louisiana Youth Advisors d/b/a Livingston Parish SADD'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Louisiana Youth Advisors d/b/a Livingston Parish SADD's ability to continue as a going concern for a reasonable period of time.

Board of Directors
Louisiana Youth Advisors d/b/a
Livingston Parish SADD

I am 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 I identified during the audit.

Supplementary Information

My 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 the Agency Head is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and is 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Compensation, Benefits, and Other Payments to the Agency Head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated September 24, 2024 on my consideration of the Louisiana Youth Advisors d/b/a Livingston Parish SADD's internal control over financial reporting on my 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 my 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 the Louisiana Youth Advisors d/b/a Livingston Parish SADD'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 the Louisiana Youth Advisors d/b/a Livingston Parish SADD's internal control over financial reporting and compliance.



Anthony B. Baglio, CPA
A Professional Accounting Corporation
Hammond, LA
September 24, 2024

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF FINANCIAL POSITION
December 31, 2023**

ASSETS

Current assets:

Cash and cash equivalents	\$ 14,682
Accounts receivables	74,574
Total current assets	<u>89,256</u>

Property and equipment (Net)	<u>16,091</u>
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TOTAL ASSETS	<u><u>105,347</u></u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	5,356
Payroll taxes payable	6,239
Line of credit	24,991

TOTAL CURRENT LIABILITIES	<u>36,586</u>
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NET ASSETS

Without donor restrictions	<u>68,761</u>
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TOTAL NET ASSETS	68,761
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 105,347</u></u>
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See accompanying footnotes are an integral part of these financial statements.

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF ACTIVITIES
Year ended December 31, 2023**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues and Support

State grants for services	\$ 507,362
Private donations	21,912
Training expense contributions	6,805
Interest income	540
TOTAL REVENUES AND SUPPORT WITHOUT DONOR RESTRICTIONS:	536,619

Expenses

Advertising and promotions	34,259
Bank Fees	226
Contract Labor	15,030
Depreciation	1,333
Dues and subscriptions	4,921
Fuel for rental car	571
Health Insurance	31,337
Interest	2,012
Life Insurance	1,944
Mileage reimbursements	13,813
Office expense	2,411
Outside-services	332
Payroll taxes	16,276
Prevention programming expenses	115,764
Printing	14,995
Professional fees	15,750
Repairs and maintenance	876
Retirement plan	4,030
Shipping	816
Storage rental	2,322
Telephone	2,527
Travel	16,707
Conferences	4,345
Wages	220,468
Utilities	2,848

TOTAL EXPENSES \$ 525,913

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS 10,706

NET ASSETS AT BEGINNING OF YEAR AS RESTATED 58,055

NET ASSETS AT END OF YEAR \$ 68,761

See accompanying footnotes are an integral part of these financial statements.

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF FUNCTIONAL EXPENSES
Year ended December 31, 2023**

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Advertising and promotions	\$ 34,259	\$ -	\$ 34,259
Bank fees		226	226
Conferences	4,346		4,346
Contract labor	15,030	-	15,030
Depreciation	-	1,333	1,333
Dues and subscriptions		4,921	4,921
Fuel for cars	571		571
Health Insurance	31,337	-	31,337
Interest		2,012	2,012
Life insurance	1,944		1,944
Mileage reimbursements		13,813	13,813
Office expense		2,411	2,411
Outside services		332	332
Payroll taxes	16,276	-	16,276
Prevention programming expense	115,764	-	115,764
Printing	14,995	-	14,995
Professional fees		15,750	15,750
Repairs and maintenance		876	876
Retirement plan	4,030		4,030
Shipping	816		816
Storage rental		2,322	2,322
Telephone	2,527	-	2,527
Travel	16,707	-	16,707
Utilities	-	2,847	2,847
Wages	220,468		220,468
	<u>\$ 479,070</u>	<u>\$ 46,843</u>	<u>\$ 525,913</u>

See accompanying footnotes are an integral part of these financial statements.

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF CASH FLOWS
Year ended December 31, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 10,707
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	1,333
Increase in operating assets:	
Accounts receivable	(29,792)
Accounts Payable	5,356
Accrued liabilities	4,788
NET CASH USED BY OPERATING ACITIVITIES	<u>(7,608)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	<u>(4,596)</u>
NET CASH (USED) BY INVESTING ACITIVITIES	<u>(4,596)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Line of credit	<u>9,990</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>(2,214)</u>
<hr/>	
BEGINNING CASH AND CASH EQUIVALENTS	<u>16,896</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 14,682</u></u>
SCHEDULE OF CERTAIN CASH FLOW INFORMATION	
Cash paid for interest	<u><u>\$ 2,012</u></u>

See accompanying footnotes are an integral part of these financial statements.

Notes to the Financial Statements

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2023

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Louisiana Youth Advisors d/b/a Livingston Parish SADD (the Organization) is a non-profit corporation under the laws of Louisiana. In 2013, the community-based non-profit was started in Livingston Parish from the success of a local SADD Chapter at Denham Springs High School. The organization's mission is to empower young people to successfully confront the risk and pressures that challenge them throughout their daily lives by creating, equipping, and sustaining a network of student led chapters in schools focused on peer-to-peer education. SADD stands for "Students Against Destructive Decisions." Approximately 95% of the funding of the organization comes from grants from the State of Louisiana.

BASIS OF ACCOUNTING

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 (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

NET ASSETS

In accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958, which established standards for external financial reporting by not-for-profit organizations, the Organization classified resources for accounting and report purposes into two net asset categories which are with donor restrictions and without donor restrictions. A description of these two net asset categories is as follows:

- Net assets without donor restrictions include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of the Organization are included in this category. The Organization has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycles of the Organization and therefore, their policy is to record those net assets as without donor restrictions.
- Net assets with donor restrictions include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are release when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires,

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2023

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.

At December 31, 2023, the Organization has no net assets with donor restrictions.

USE OF ESTIMATES

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent 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. Estimates that are particularly susceptible to significant change in the near term are related to the allocation of functional expenses.

CASH AND CASH EQUIVALENTS

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

ACCOUNTS RECEIVABLE

Accounts receivable represents amounts owed to Louisiana Youth Advisors d/b/a Livingston Parish SADD which are expected to be collected within twelve months and are presented in the statements of financial position net of the allowance for credit losses.

ALLOWANCE FOR CREDIT LOSSES

Management evaluates its receivables on an ongoing basis by analyzing customer relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, losses on uncollectible accounts have been within management's expectations. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. Collections on accounts previously written off are included in the change in net assets as received. All of the accounts receivable are due from the State of Louisiana and therefore, no allowance for uncollectible accounts has been established.

PROPERTY AND EQUIPMENT

All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset.

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2023

CONTRIBUTED SERVICES

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization at school facilities other venues, but these services do not meet the criteria for recognition as contributed services. The organization receives more than 6,235 volunteer hours per year.

INCOME TAXES

Under Section 501 (C) (3) of the Internal Revenue Code and the applicable income tax regulations of the State of Louisiana, Louisiana Youth Advisors d/b/a Livingston Parish SADD is exempt from taxes on income other than unrelated business income. There were no unrelated business activities for the year ended December 31, 2023.

Louisiana Youth Advisors d/b/a Livingston Parish SADD utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of December 31, 2023, Louisiana Youth Advisors d/b/a Livingston Parish SADD has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

FUNCTIONAL EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs are directly charged to the function they benefit. Expenses are allocated to functions based upon management's equitable determination.

FAIR VALUES OF FINANCIAL INSTRUMENTS

The organization's financial instruments, none of which are held for trading purposes, included cash. The following method and assumption used by the organization in estimating its fair value disclosures for financial instruments is:

Cash: The carrying amounts reported in the statement of financial position approximated fair value because of the short maturities of those instruments.

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2023

SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 24, 2024, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE B – CONCENTRATIONS OF CREDIT RISK

The Organization maintains a cash balance at a financial institution located in the Denham Springs area. Accounts at that institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2023, total cash balances held at the financial institution was \$14,682, all of which was secured by FDIC insurance.

NOTE C – PROPERTY AND EQUIPMENT

At December 31, 2023, property and equipment consisted of the following:

	Estimated Useful Life (in Years)	December 31, 2023
Computer-Equipment	5	\$ 5,023
Furniture and Fixtures	7	135
Program Equipment	7	4596
Building	39	<u>8,841</u>
Subtotal		\$ 18,595
Accumulated Depreciation		<u>(2,504)</u>
Property and equipment, net		<u>\$ 16,091</u>

NOTE D – DESCRIPTION OF LEASE AGREEMENT

The organization has a community endeavor agreement with the City of Denham Springs for an office space given to the organization free of charge except for renovations and utilities.

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2023

NOTE E – CONCENTRATIONS

During the year ended December 31, 2023, \$507,362, or 94.55%, of the organization's gross revenues were derived from the State of Louisiana.

NOTE F – LINE OF CREDIT

The Organization has a line of credit from a financial institution. The total amount available to borrow is \$25,000 with a floating interest rate based on prime +3.1% (11.67% at December 31, 2023). The Organization pays the minimum required monthly payment and pays the loan off as funds are available. The note has a maturity date of May 12, 2027. Usually, the line of credit is paid within the year. The unused line of credit is \$9 at December 31, 2023.

NOTE G – RETIREMENT PLAN

The Organization has a Simple IRA in which two employees contribute. The Organization matches up to 3% of the employees' contributions. For the year ended December 31, 2023, the Organization matched \$4,030 of the contributions.

SUPPLEMENTAL INFORMATION

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Schedule of Compensation, Benefits and Other Payment to Agency Head and Board
For the Year Ended December 31, 2023

Agency Head: Michael D. Ivy, Executive Director

<u>Purpose</u>	<u>Compensation Received</u>
Salary	\$ 86,624
Social Security and Medicare (match paid by organization)	6,321
Health Insurance (paid by organization)	16,200
Simple IRA (paid by organization)	2,550
Mileage	1,746
Meals	<u>1,139</u>
Total	<u>\$ 114,580</u>

See independent auditor's report.

**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit on Financial Statements Performed in
Accordance with *Government Auditing Standards***

ANTHONY B. BAGLIO, CPA
PRESIDENT

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



ANTHONY B. BAGLIO, CPA

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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***

To D. Ivy, Executive Director, and Members of the Board
Louisiana Youth Advisors d/b/a Livingston Parish SADD
and the Louisiana Legislative Auditor

I 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 the Louisiana Youth Advisors d/b/a Livingston Parish SADD (a Louisiana nonprofit Organization), which comprise the statement of financial position as of December 31, 2023, 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 my report thereon dated September 24, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Louisiana Youth Advisors d/b/a Livingston Parish SADD'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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana Youth Advisors d/b/a Livingston Parish SADD's internal control. Accordingly, I do not express an opinion on the effectiveness of the Louisiana Youth Advisors d/b/a Livingston Parish SADD'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.

To D. Ivy, Executive Director, and Members of the Board
Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Louisiana Youth Advisors d/b/a Livingston Parish SADD's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of current year audit findings and responses as item 2023-01.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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 purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Anthony B. Baglio, CPA
A Professional Accounting Corporation
Hammond, Louisiana

September 24, 2024

Schedule of Current Year Audit Findings and Responses

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Schedule of Current Year Audit Findings and Responses
For the Year Ended December 31, 2023

Section II – Financial Statement Findings

23-01 Late Submission of Financial Statements

Condition:

It was noted that the Louisiana Youth Advisors d/b/a Livingston Parish SADD submitted its annual financial statements after the June 30, 2024, due date.

Criteria:

Under Louisiana law, statute 33-463 requires that the Louisiana Youth Advisors d/b/a Livingston Parish SADD must produce and transmit an annual financial statement to the Louisiana Legislative Auditor within six months of the close of the fiscal year.

Effect:

Louisiana Youth Advisors d/b/a Livingston Parish SADD is not in compliance with the state law.

Recommendation:

Louisiana Youth Advisors d/b/a Livingston Parish SADD should produce and submit its financial statements before the statutory deadline.

Response:

Louisiana Youth Advisors d/b/a Livingston Parish SADD has taken steps to ensure that it will produce and submit its annual financial statements in a timely manner in the future.

Section III – Federal Award Findings and Question Costs

This section is not applicable for this entity.

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

ANTHONY B. BAGLIO, CPA
PRESIDENT

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



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ANTHONY B. BAGLIO, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To D. Ivy, Executive Director, and Members of the Board
Louisiana Youth Advisors d/b/a Livingston Parish SADD
and the Louisiana Legislative Auditor

I 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, 2023 through December 31, 2023. Louisiana Youth Advisors d/b/a Livingston Parish SADD 's management is responsible for those C/C areas identified in the SAUPs.

Louisiana Youth Advisors d/b/a Livingston Parish SADD 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, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) *Written Policies and Procedures*

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

The agency provided documentation that comprehensive budgets were submitted to the grantor agency for the grants that require a budget. These budgets included the

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

purpose and duration of the grant program and other requirements of the grantor agency.

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

The agency does not have written policies and procedures in regards to purchasing.

- iii. **Disbursements**, including processing, reviewing, and approving.

The agency does not have written policies and procedures in regards to disbursements.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

The agency does not have written policies and procedures in regards to receipts/collections.

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

The agency does not have written policies and procedures in regards to payroll/personnel.

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

Board minutes reflect resolution giving the Executive Director authority to negotiate terms and conditions of contracts.

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

The agency follows the Travel and Expense reimbursement requirements of the grant. This is in accordance with Louisiana State Travel Guide PPM 49.

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

The agency does not have written policies and procedures in regards to credit cards (and debit cards, fuel cards, purchase cards, if applicable).

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

This section is not applicable. (Non-profit)

- x. **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. (Non-profit)

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

The agency does not have written policies and procedures in regards to information technology disaster recovery/business continuity.

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

This section is not applicable. (Non-profit)

2. ***Board or Finance Committee***

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exceptions noted. The board met twice a year done accordingly to the bylaws.

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

No exceptions noted.

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

This section is not applicable. (Non-profit)

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Not applicable since there were no audit findings in the prior year.

3) Bank Reconciliations

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

- i. 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 noted. Done by contracted CPA firm.

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

Bank reconciliation done by contracted CPA firm, but not reviewed by management or a board member within one month of the reconciliation date,

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

No exceptions noted. There were no outstanding items.

4) Collections (excluding electronic funds transfers)

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

There is only 1 deposit site and management's representation that the listing is complete.

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

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

- i. Employees responsible for cash collections do not share cash drawers/registers;
No exceptions noted.
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre- numbered receipts) to the deposit;
No exceptions noted.
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
No exceptions noted. This is done by contracted CPA firm.
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions noted.

- C. 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 in force during the fiscal period.
The agency does not have a bond or insurance policy for theft covering all employees who have access to cash.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - i. Observe that receipts are sequentially pre-numbered.

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

Sequentially pre-numbered receipts are not utilized.

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

The agency does write receipts upon request. Ten (10) receipts were traced to the deposit slip. No exceptions noted.

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

No exceptions noted.

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

There is no record of when deposits were received for the sources of revenue that are not directly deposited.

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

No exceptions noted. Bank deposits trace back to general ledger.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

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

The Agency only has one location that processes payments and management's representation that the listing was correct.

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity.

No exceptions noted.

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

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

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

There are three debit cards. No credit or fuel cards. Management's representation that the listing is complete.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

No exceptions noted. The Executive Director has board approval for purchases up to \$750. Any amount over \$750 must be approved by the board president. Amounts over \$750 were approved by the board president.

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

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

No exceptions noted – all debit cards.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

No exceptions noted.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

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

- i. If reimbursed using a per diem, observe that 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);

No exceptions noted.

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

No exceptions noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

No exceptions noted.

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

Grant approves travel in relation to the grants. Other travel related to the Agency follows the normal approval policy.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, 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

Not applicable – no contracts.

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

Not applicable – no contracts.

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

Not applicable – no contracts.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

Not applicable – no contracts.

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

Not applicable – no contracts.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
No exceptions noted.
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
No exceptions noted.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
No exceptions noted.
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
No exceptions noted.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

There were no terminated employees with termination payments during the year, as such, this procedure is not applicable.

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

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

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

This section is not applicable. (Non-profit)

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

This section is not applicable. (Non-profit)

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

This section is not applicable. (Non-profit)

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

This section is not applicable. (Non-profit)

11). Debt Service

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

This section is not applicable. (Non-profit)

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

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

This section is not applicable. (Non-profit)

12). Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No exceptions noted. No misappropriations or fraud.

- B. 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 noted.

13). Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
 - i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

The procedure was performed, and results were discussed with management.

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

The procedure was performed, and results were discussed with management.

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

The procedure was performed, and results were discussed with management.

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

There were no terminated employees.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed the cybersecurity training as required by R.S. 42:1267²⁵. The requirements are as follows:

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

This section is not applicable. (Non-profit)

14). Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

This section is not applicable. (Non-profit)

Louisiana Youth Advisors d/b/a Livingston Parish SADD
Denham Springs, Louisiana

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

This section is not applicable. (Non-profit)

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

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

This section is not applicable. (Non-profit)

I am engaged by Louisiana Youth Advisors d/b/a Livingston Parish SADD to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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 SAUP's. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Louisiana Youth Advisors d/b/a Livingston Parish SADD and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my 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.



Anthony B. Baglio, CPA
Hammond, Louisiana

September 24, 2024

Management's Response to Statewide Agreed-Upon Procedures

**LOUISIANA YOUTH ADVISORS d/b/a
LIVINGSTON PARISH SADD
115A South Hummell Street
Denham Springs, Louisiana 70726-3438**

Louisiana Legislative Auditor
1600 North 2nd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

And

Mr. Anthony B. Baglio, CPA
A Professional Accounting Corporation
2011 Rue Simone
Hammond, LA 70403

Re: Management's Response to Agreed-Upon Procedures

The Management of Louisiana Youth Advisors d/b/a Livingston Parish SADD has reviewed the Independent Accountant's Report on Applying Agreed-Upon Procedures. We are in agreement with the report as provided by Mr. Anthony B. Baglio, CPA. In addition, Louisiana Youth Advisors d/b/a Livingston Parish SADD will implement changes or additions to its policies and procedures where necessary to meet the expectations identified in the report and future agreed-upon procedures engagements.

Sincerely,



Michael Dylan Ivy
Executive Director