

YMCA OF NORTHWEST LOUISIANA

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2024

Marsha O. Millican
A Professional Accounting Corporation
Shreveport, Louisiana

YMCA OF NORTHWEST LOUISIANA

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Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
YMCA of Northwest Louisiana
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of YMCA of Northwest Louisiana (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, 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 referred to above present fairly, in all material respects, the financial position of YMCA of Northwest Louisiana as of December 31, 2024, 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 YMCA of Northwest Louisiana 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 opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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*, 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 YMCA of Northwest Louisiana'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 YMCA of Northwest Louisiana's ability to continue as a going concern for a reasonable period of time.

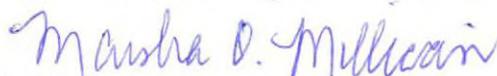
I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Report on 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, Reimbursements, Benefits, and Other Payments to Agency Head on page 14 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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*, I have also issued my report dated May 16, 2025, on my consideration of YMCA of Northwest Louisiana's internal control over financial reporting and on my tests of its compliance with certain provisions of law, regulations, contract, and grant agreements and other matters. The purpose of that report is 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 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 YMCA of Northwest Louisiana's internal control over financial reporting and compliance.



Certified Public Accountant
May 16, 2025

YMCA OF NORTHWEST LOUISIANA

Statement of Financial Position

December 31, 2024

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 124,113
Pledges Receivable	1,586,299
Prepaid Expenses	155,744
Total Current Assets	<u>1,866,156</u>

FINANCE LEASE RIGHT TO USE ASSET 525,494

PROPERTY AND EQUIPMENT 29,455,330

OTHER ASSETS

Restricted Cash	1,938,496
Beneficial Interest in Assets of Foundation	355,299
Pledges Receivable - Long Term	915,896
Total Assets	<u>\$35,056,671</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 121,084
Construction Payable	76,951
Line of Credit Payable	250,000
Unearned Revenue	99,700
Accrued Interest Payable	5,077
Financing Lease Liability - Due Within One Year	126,165
Notes Payable - Due Within One Year	6,352,019
Total Current Liabilities	<u>7,030,996</u>

LONG-TERM LIABILITIES

Financing Lease Liability - Due After One Year	409,356
Notes Payable - Due After One Year	3,905,412
Total Long - Term Liabilities	<u>4,314,768</u>

Total Liabilities 11,345,764

Net Assets:

Without donor restrictions	21,417,112
With donor restrictions	1,938,496
Donor restricted endowment funds	355,299
Total Net Assets	<u>23,710,907</u>

Total Liabilities and Net Assets \$35,056,671

The accompanying notes are an integral part of these statements.

YMCA OF NORTHWEST LOUISIANA

Statement of Activities and Changes in Net Assets

For the Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
Contributions	\$ 475,009	\$ 93,180	\$ 568,189
Total Support	<u>475,009</u>	<u>93,180</u>	<u>568,189</u>
Revenues:			
Membership Dues	4,020,900	-	4,020,900
Grants	-	1,554,400	1,554,400
Program Service Fees	793,360	-	793,360
Rental and Vending	54,845	-	54,845
Miscellaneous	34,400	-	34,400
Interest and Unrealized Gains (Losses)	61,746	35,001	96,747
Total Revenues	<u>4,965,251</u>	<u>1,589,401</u>	<u>6,554,652</u>
Total Support and Revenue	<u>5,440,260</u>	<u>1,682,581</u>	<u>7,122,841</u>
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	<u>2,020,818</u>	<u>(2,020,818)</u>	<u>-</u>
Total Support and Revenues	<u>7,461,078</u>	<u>(338,237)</u>	<u>7,122,841</u>
EXPENSES			
Program Expenses	4,390,734	13,222	4,403,956
Administrative	2,992,519	3,315	2,995,834
Total Expenses	<u>7,383,253</u>	<u>16,537</u>	<u>7,399,790</u>
Change in Net Assets Before Other Income	77,825	(354,774)	(276,949)
Net assets, beginning of year	<u>21,339,287</u>	<u>2,648,569</u>	<u>23,987,856</u>
Net assets, end of year	<u>\$ 21,417,112</u>	<u>\$ 2,293,795</u>	<u>\$ 23,710,907</u>

The accompanying notes are an integral part of this statement.

YMCA OF NORTHWEST LOUISIANA

Statement of Functional Expenses

For the Year Ended December 31, 2024

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and benefits	\$ 1,602,745	\$ 1,681,011	\$ -	\$ 3,283,756
Education and awareness	139,992	-	-	139,992
Occupancy	1,242,279	226,291	-	1,468,570
Professional services	67,870	40,478	-	108,348
Program supplies	143,577	5,624	-	149,201
Printing	2,102	18,859	-	20,961
Information technologies	43,439	201,758	-	245,197
Travel	45,182	20,575	-	65,757
Depreciation	1,103,548	-	-	1,103,548
Interest	-	687,373	-	687,373
Other	13,222	113,865	-	127,087
	<u>\$ 4,403,956</u>	<u>\$ 2,995,834</u>	<u>\$ -</u>	<u>\$ 7,399,790</u>

The accompanying notes are an integral part of this statement.

YMCA OF NORTHWEST LOUISIANA

Statement of Cash Flows

For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (276,949)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,103,548
Amortization	131,374
Changes in net assets and liabilities:	
Decrease in pledges receivable	302,057
Increase in prepaid expenses	(78,821)
Increase in accounts payable and accrued expenses	43,250
Increase in construction payable	76,951
Decrease in accrued interest payable	(2,781)
Decrease in unearned income	(10,381)
Net cash provided by operating activities	<u>1,288,248</u>

CASH FLOWS USED BY INVESTING ACTIVITIES:

Net change in beneficial interest in assets of foundation	(18,468)
Net purchase of fixed assets	<u>(3,378,080)</u>
Net cash used by investing activities	<u>(3,396,548)</u>

CASH FLOWS USED BY FINANCING ACTIVITIES

Finance lease right to use asset	(656,868)
Net payments on finance lease	(121,348)
Proceeds from finance lease	656,868
Proceeds from borrowing	2,058,518
Payments on long-term debt	<u>(78,599)</u>
Net cash used by financing activities	<u>1,858,571</u>

Net increase (decrease) in cash	(249,729)
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

(including restricted cash of \$2,312,338)	<u>2,312,338</u>
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CASH AND CASH EQUIVALENTS, END OF YEAR

(including restricted cash of \$1,938,496)	<u><u>\$ 2,062,609</u></u>
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The accompanying notes are an integral part of this statement.

Cash paid for interest	<u><u>\$ 690,155</u></u>
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YMCA OF NORTHWEST LOUISIANA

Notes to Financial Statements

December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. General:

YMCA of Northwest Louisiana (the YMCA) was organized in 1922, and is affiliated with the South Field of the National Council of the Young Men's Christian Association of the United States of America.

The YMCA is a fellowship of volunteers, members, and staff committed to enriching the quality of spiritual, mental, and physical life through programs that reflect Christian values for youth, adults, and families, regardless of race, sex, age, religion, income or ability.

B. Basis of Accounting:

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

C. Basis of Presentation:

The financial statements of YMCA of Northwest Louisiana have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require YMCA of Northwest Louisiana to report information regarding its financial position and activities according to the following net asset classifications:

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, these net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

D. Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Association's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

E. Cash and Cash Equivalents:

For the purpose of cash flows, the organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

F. Property and Equipment

Purchased property and equipment are stated at cost. Donated property and equipment are stated at their fair market value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from five to ten years.

G. Contributions:

All contributions received are considered available for use unless the donor specifies a restriction. Amounts received that are restricted by the donor for specific purposes are reported as donor restricted support that increases net assets with donor restrictions. When a donor restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

H. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported accounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Functional expenses:

The costs of providing program and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among services and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries and benefits	Time and Effort
Education and awareness	Time and Effort
Occupancy	Square Footage
Professional services	Full Time Equivalent
Program supplies	Time and Effort
Printing	Full Time Equivalent
Information technologies	Full Time Equivalent
Travel	Time and Effort
Depreciation	Square Footage
Interest Expense	Full Time Equivalent
Other	Time and Effort

J. Income Taxes

YMCA is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law as a charitable organization whereby only unrelated business income, as defined by Section 509(a)(1) of the Code is subject to federal income tax. YMCA currently has no unrelated business income. Accordingly, no provision for income tax has been recorded.

YMCA adopted the provisions of FASB ASC 740-10-25, *Income Taxes - Recognition*, on January 1, 2009. Under FASB ASC 740-10-25, an organization must recognize the tax benefit associated with tax taken for tax return purposes when it is more likely than not the position will be sustained. YMCA does not believe there are any material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax benefits. For the year December 31, 2024 there were no interest or penalties recorded or included in the financial statements. The tax years from 2022 to 2024 are open and subject to examination.

K. Donated Materials and Services

Donated materials and equipment are reflected as contributions in the accompanying financial statements at their estimated values at the date of receipt. No amounts have been reflected in the statements for donated services, inasmuch as no objective basis is available to measure the value of such services; and the donated services do not create a nonfinancial asset.

L. Concentration of Credit Risk

At December 31, 2024, the carrying amount of the Association's deposits was \$2,062,609 while the bank's balance was \$2,074,166. Bank balances of \$372,942 were collateralized by FDIC insurance and deposits of \$1,701,224 were uninsured and subject to risk.

M. Beneficial Interest in Assets of Foundation

Transfers of funds to the Community Foundation of Shreveport-Bossier, specifying YMCA as the beneficiary, are accounted for as an asset, in accordance with generally accepted accounting principles, and presented in the statement of financial position under the caption beneficial interest in assets of foundation.

N. New accounting pronouncement:

During the year ended June 30, 2020, the YMCA adopted Accounting Standards Update (ASU 2016-2018), *Statement of Cash Flows (Topic 230): Restricted Cash*, which addresses classification presentation of changes in restricted cash of the statement of cash flows. ASU 2016-18 entity's reconciliation of the beginning -of-period and end-of-period total shown on the statement of cash flows to include cash and cash equivalents amounts generally described as restricted cash and restricted cash equivalents.

The Financial Accounting Standards Board has not defined restricted cash or cash equivalents. The YMCA considers restricted cash to include cash contributions, grants, or other support received with donor restrictions that have not been released from restriction.

2. AVAILABILITY AND LIQUIDITY

The following represents YMCA's financial assets at December 31, 2024:

Financial assets at year end:	
Cash and equivalents	\$ 2,062,609
Total financial assets	2,062,609
Less amounts not available to be used within one year:	
Net assets with donor restrictions	1,938,496
Less net assets with purpose restriction to be met in less than a year	-
	<u>1,938,496</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 124,113</u>

YMCA's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in interest-bearing accounts.

3. BENEFICIAL INTEREST IN ASSETS OF FOUNDATION

In 2008, YMCA established a designated agency endowment fund agreement with the Community Foundation of Shreveport-Bossier (the "Foundation") called "The Ronald Wehlander YMCA Endowment Fund" (Fund). The Foundation has ownership of the funds while the organization retains a beneficial interest in the earnings and capital appreciation. Net investment income and/or capital appreciation of the endowment fund, as governed by the Foundation's spending policy, is distributed YMCA at least annually for as long as YMCA is a qualified charitable organization.

The fair market value of the Fund at December 31, 2024 was \$355,299. For the year ended December 31, 2024, the Fund earned interest and dividends, which are reflected as donor restricted endowment funds in the financial statements.

Activity of this beneficial interest is summarized as follows:

Balance at December 31, 2023	\$ 336,831
Contributions/additions	-
Interest and dividends	5,084
Net realized and unrealized gains(losses)	29,921
Grants/scholarships	(13,222)
Administrative fees	<u>(3,315)</u>
Balance at December 31, 2024	<u>\$ 355,299</u>

4. UNCONDITIONAL PROMISES TO GIVE:

Unconditional promises to give at December 31, 2024 consisted of the following:

Receivable in less than one year	\$ 1,386,084
Receivable - long term	1,270,333
Total unconditional promises to give	<u>2,656,417</u>
Less: Discounts to present value	(154,222)
Net unconditional promises to give at December 31, 2024	<u>2,502,195</u>
Due within one year	(1,586,299)
Unconditional promises to give - long term	<u><u>\$ 915,896</u></u>

5. FIXED ASSETS:

Fixed assets at December 31, 2024 consisted of the following:

Land	\$ 3,482,368
Building and Improvements	32,913,806
Furniture and Equipment	1,702,696
Total Costs	<u>38,098,870</u>
Less Accumulated Depreciation	(8,643,540)
Net Fixed Assets	<u><u>\$ 29,455,330</u></u>

6. NET ASSETS

Net assets with donor restrictions were as follows for the year ended December 31, 2024:

Specific Purpose	
Youth Baseball Complex	\$ 1,938,496
Donor Restricted endowment funds	355,299
Total	<u><u>\$ 2,293,795</u></u>

Net assets without donor restriction for the year ended December 31, 2024 are as follows:

Undesignated	<u>\$ 21,417,112</u>
Total	<u><u>\$ 21,417,112</u></u>

Net assets released from net assets with donor restrictions are as follows:

	<u>2024</u>
Satisfaction of Purpose Restrictions	
Basketball	\$ 68,180
Swim for Life	30,600
Baseball Field Construction	619,111
Construction of the Lash Family YMCA	1,302,927
Total	<u><u>\$ 2,020,818</u></u>

7. NOTES PAYABLE:

A summary of notes payable at December 31, 2024 is as follows:

	ANECA Federal	Kubota Credit	Total
Balance, December 31, 2023	\$ 8,236,923	\$ 40,589	\$ 8,277,512
Issuances	2,058,518	-	2,058,518
Principal Payments	(67,208)	(11,391)	(78,599)
Balance, December 31, 2024	<u>\$10,228,233</u>	<u>\$29,198</u>	<u>\$10,257,431</u>

ANECA Federal

Note due in payments of interest only until August 21, 2020 when monthly payments of \$26,689 commence, including principal and interest. The loan bears interest at a rate of 4.5% and is collateralized by the YMCA building on Preston Road in Shreveport, Louisiana.

Note due in 60 monthly payments of \$576 beginning October 21, 2020. The loan bears interest at a rate of 4.5% and is unsecured.

Note due in one payment of all outstanding principal plus all accrued unpaid interest on December 22, 2025. The loan bears interest at a rate of 7.99% and is collateralized by funds on deposit at Regions Bank.

Kubota Credit:

Note due on 60 monthly payments of \$735 until November 3, 2027. The loan bears interest at a rate of 4.41%, and is collateralized by equipment.

Note due in monthly payments of \$318 until April 12, 2026. The loan bears no interest and is collateralized by equipment.

The annual requirements to amortize debt outstanding as of December 31, 2024, including interest of \$976,981 are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 6,352,019	\$ 681,446	\$ 7,033,465
2026	150,957	179,403	330,360
2027	3,754,455	116,132	3,870,587
2028	-	-	-
Thereafter	-	-	-
Total	<u>\$10,257,431</u>	<u>\$ 976,981</u>	<u>\$11,234,412</u>

8. LINE OF CREDIT PAYABLE:

The line of credit is due on demand, unsecured, and bears interest at 8.55% per annum. Draws on the line of credit were \$250,000 and principal payments on the line of credit were \$-0- for the year ended December 31, 2024. Available credit at December 31, 2024 was \$100,000.

10. LEASES:

The YMCA rents fitness equipment for the BHP YMCA under leases that automatically renew every twelve months. Rent expense for the year ended December 31, 2024 totaled \$96,179.

The YMCA is required to recognize a lease liability and an intangible right-to-use asset ("ROU") for equipment at the Lash Family YMCA as follows: Equipment with an initial present value of \$656,868, an annual interest rate of 3.9%, included in 60 monthly payments of \$12,068 with an option to purchase the equipment for \$1 at the end of the lease.

The following summarizes lease information as follows:

Cash paid for amount included in the measurement of lease and liabilities for operating leases - \$144,811.

ROU assets obtained in exchange for lease liabilities - \$656,868.

Weighted average remaining term (in years) - 4.

Weighted average discount rate - 3.9%.

Maturities are as follows - December 31, 2025 - \$126,165; December 31, 2026 - \$131,142; December 31, 2027 - \$136,383; December 31, 2028 - \$141,831.

11. RETIREMENT PLAN:

The YMCA participates in a defined contribution plan administered by the Young Men's Christian Association Retirement Fund (a separate corporation) effective August 1, 2005. The plan is for the benefit of substantially all full-time professional and support staff of the YMCA. Contributions made by the Association were 8% of the participating employee's salary and are remitted to the YMCA Retirement Fund monthly. Contributions charged to retirement costs totaled \$96,216 based on eligible wages of \$1,202,700.

12. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through May 16, 2025, the date the financial statements were available to be issued, and determined no additional disclosures are warranted.

YMCA OF NORTHWEST LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Agency Head

Year Ended December 31, 2024

Louisiana Revised Statute 24:513 (A) (3) requires reporting of the total compensation, reimbursements, and benefits paid to the agency head or chief executive officer. This law was further amended by Act 462 of Regular Session of the Louisiana Legislature to clarify that nongovernmental or not-for-profit local are requires to report only the compensation, reimbursements, and benefits paid to the agency head or chief executive officer from public funds.

The YMCA is not required to report the total compensation, reimbursements, and benefits paid to Gary Lash, Executive Director, as none of those payments were made from public funds.



Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

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

Board of Directors
YMCA of Northwest Louisiana
Shreveport, Louisiana

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 YMCA of Northwest Louisiana (YMCA) of and for the year ended December 31, 2024, and related notes to financial statements, which collectively comprise the YMCA's basic financial statements, and have issued my report thereon dated May 16, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered YMCA of Northwest Louisiana's internal control over financial reporting to determine the 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 YMCA's internal control. Accordingly, I do not express an opinion on the effectiveness of the YMCA's internal control over financial reporting.

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 YMCA's financial statements will not be prevented, or detected 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.

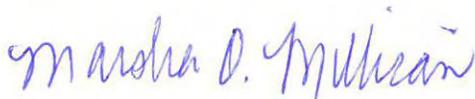
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether YMCA of Northwest Louisiana's financial statements are free of 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 no instances of compliance 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the YMCA'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 YMCA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountant

May 16, 2025

YMCA OF NORTHWEST LOUISIANA

Corrective Action Taken on Prior Year Findings

For the Year Ended December 31, 2024

There were no findings for the year ended December 31, 2023.

YMCA OF NORTHWEST LOUISIANA

Schedule of Findings

For the Year Ended December 31 2024

A. Summary of Audit Results

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses: | None Noted |
| c. Noncompliance material to the financial statements noted? | No |

Financial Statements Findings:

There were no findings for the year ended December 31, 2024.

YMCA OF NORTHWEST LOUISIANA

Shreveport, Louisiana

STATEWIDE AGREED-UPON PROCEDURES REPORT

December 31, 2024

Marsha O. Millican
A Professional Accounting Corporation
Shreveport, Louisiana



Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

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

The Board of Directors
YMCA of Northwest Louisiana
Shreveport, Louisiana

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, 2024 through December 31, 2024. Management of YMCA of Northwest Louisiana (the YMCA) is responsible for those C/C areas identified in the SAUPS.

The Board of Directors of the YMCA has agreed to and acknowledged that the procedures are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPS for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- 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.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and expense reimbursements**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibition as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from a network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

With the exception of Payroll/Personnel, the YMCA does not have written policies listed above. The Payroll/Personnel policy does not contain all of the elements listed above.

2) Board or Finance Committee

- A. I obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. I observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, I observed 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. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to the public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, I obtained the prior year audit report and observed the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. I observed 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.

The YMCA's bylaws state the Board of Directors shall make best efforts to meet each January, March, May, July, September, and October. The Board of Directors met in February, 2024 and September, 2024.

3) Bank Reconciliations

- A. I obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. I asked management to identify the entity's main operating account. I selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). I randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each selected accounts, and observed that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management/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

- iii. 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.

Bank reconciliations do not include evidence that they were prepared within 2 months of the related statement closing date. Bank reconciliations do not include written evidence that a member of management or a board member who does not handle cash has reviewed the bank reconciliation.

4) Collections (excluding electronic funds transfers)

- A. I obtained 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. I selected 1 deposit site (there is only 1).
- B. For each deposit site selected, I obtained a listing of collection locations and management's representation that the listing is complete. I selected one collection location for each deposit site (i.e., 1 collection locations for 1 deposit site), obtained and inspected 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 observed that job duties are properly segregated at each collection location such that:
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- 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.
- D. I randomly selected 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.* I obtained supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

Procedure Results - The YMCA does not have an insurance policy for employee theft.

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

- A. I obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. I selected 1 location (there is only 1).
- B. For each location selected under procedure #5A above, I obtained a listing of those employees involved with non-payroll purchasing and payment functions. I obtained 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:
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employees/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

- C. For each location selected under procedure #5 above, I obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. I randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction, and
- i. Observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and that supporting documentation indicates that deliverables included the invoice were received by the entity, and
 - ii. Observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, I randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed 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.

Procedure Results - No exceptions were noted as a result of this procedure.

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

- A. I obtained 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. I obtained management's representation that the listing is complete.
- B. Using the listing prepared by management, I randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. I randomly selected one monthly statement or combined statement for each card (for a debit card, randomly select on monthly bank statement). I obtained supporting documentation, and:
- i. Observed 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. [Note: Those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported]; and
 - ii. Observed that finance charges and late fees were not assessed on the selected statements.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, I randomly select 10 transactions (or all transactions if less than 10) from each statement and obtained supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, I observed 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.

Procedure Results - No exceptions were noted as a result of this procedure.

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

- A. I obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger 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);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii) and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Procedure Results - No exceptions were noted as a result of this procedure.

8) Contracts

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

Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. I obtained management's representation that the listing is complete. I selected 1 contract (there is only 1) from the listing, excluding the practitioner's contract, and:

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment was approval documented).
- 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.

Procedure Results - No exceptions were noted as a result of this procedure.

9) Payroll and Personnel

- A. I obtained a list of employees and officials employed during the fiscal period and management's representation that the listing is complete. I randomly select 5 employees or officials, obtained related salaries and personnel files, and agreed paid salaries to authorized salaries/ pay rates in the personnel files.
- B. I randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, I obtained attendance records and leave documentation for the pay period, and
 - i. Observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observed whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observed that any leave accrued or taken during the pay period is reflected in the entity's accumulative leave records; and
 - iv. Observed that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- C. I obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly 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 employees' or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

- D. I obtained 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 the required deadlines.

Procedure Results - No exceptions were noted as a result of this procedure.

10) Ethics

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

This procedure is not applicable to the YMCA as a nonprofit organization.

11) Debt Service

- A. I obtained 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.
- B. I obtained 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 procedures is not applicable to the YMCA as a nonprofit organization.

12) Fraud Notice

- A. I obtained a listing of misappropriation 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 to the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. I observed 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.

Management represented that no misappropriations of public funds or assets occurred during the calendar year. The notice required by R.S.24:523.1 is not posted on the YMCA's website.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report, "I performed the procedure and discussed the results with management."**
- i. I obtained and inspected the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. I obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. I obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly 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.
- 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.
- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, I obtained cybersecurity training documentation from management, and observed the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S.42:1267. The requirements are as follows:

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

I performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, I obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. I observed 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).
- C. I obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the entity who have completed the training requirements.;
 - ii. Number of sexual harassment complaints received by the entity;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

This procedure is not applicable to the YMCA as a nonprofit organization.

I was engaged by the YMCA 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 not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, 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 YMCA 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.

Marsha D. Millican

Certified Public Accountant

May 16, 2025



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

May 16, 2025

Marsha O. Millican, APAC
810 Wilkinson
Shreveport, Louisiana 71104

Re: Management's Response to Agreed-Upon Procedures

The management of YMCA of Northwest Louisiana has reviewed the Independent Accountant's Report on Applying Statewide Agreed-Upon Procedures. We are in agreement with the report as provided by Marsha O. Millican, APAC.

We will implement changes or additions to policies and procedures where necessary to meet the expectations identified in the report and future agreed-upon procedures engagements.

Very truly yours,

Gary Lash
Executive Director