

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING FINANCIAL STATEMENTS
For the Year Ended June 30, 2024



TWRU

CPAs & Financial Advisors

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
CONSOLIDATING FINANCIAL STATEMENTS:	
CONSOLIDATING STATEMENT OF FINANCIAL POSITION.....	3
CONSOLIDATING STATEMENT OF ACTIVITIES	4
CONSOLIDATING SCHEDULE OF FUNCTIONAL EXPENSES	5
CONSOLIDATING STATEMENT OF CASH FLOWS	6
NOTES TO CONSOLIDATING FINANCIAL STATEMENTS.....	7
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	12
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER	14
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	15
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....	16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	18
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS.....	19

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community School for Apprenticeship Learning, Inc. and subsidiary
Baton Rouge, Louisiana

Report on the Audit of the Financial Statements

Opinion Community School for Apprenticeship Learning

We have audited the accompanying consolidating financial statements of Community School for Apprenticeship Learning, Inc. (a nonprofit organization) and subsidiary, which comprise the consolidating statement of financial position as of June 30, 2024, and the related consolidating statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the consolidating financial statements present fairly, in all material respects, the financial position of Community School for Apprenticeship Learning, Inc. and subsidiary as of June 30, 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

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community School for Apprenticeship Learning, Inc. and subsidiary's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidating financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidating financial statements or to the consolidating financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidating financial statements as a whole.

Our 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, political subdivision head, or chief executive officer on page 14 is required by the Louisiana Revised Statute 24:513(A)(3) and is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of compensation, reimbursements, benefits, and other payments to agency head, political subdivision head, or chief executive officer are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic consolidating financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidating financial statements or to the consolidating financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic consolidating financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 2, 2025, on our consideration of Community School for Apprenticeship Learning, Inc. and subsidiary's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community School for Apprenticeship Learning, Inc. and subsidiary'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 Community School for Apprenticeship Learning, Inc.'s internal control over financial reporting and compliance.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
January 2, 2025



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
(See Notes to Financial Statements)
June 30, 2024

ASSETS

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CURRENT ASSETS:				
Cash	\$ 24,897,796	\$ -	\$ -	\$ 24,897,796
Certificates of Deposit	5,238,379	-	-	5,238,379
Miscellaneous Receivable	193,336	-	-	193,336
Accounts Receivable - State & Local Funds	929,726	-	-	929,726
Accounts Receivable - Federal Programs	875,530	-	-	875,530
TOTAL CURRENT ASSETS	32,134,767	-	-	32,134,767
PROPERTY AND EQUIPMENT:				
Land and Land Improvements	1,052,253	-	-	1,052,253
Buildings and Leasehold Improvements	24,883,184	1,995,966	-	26,879,150
Construction in Process	50,546	-	-	50,546
Furniture and Fixtures	292,107	-	-	292,107
Equipment	958,779	-	-	958,779
Transporation Equipment	95,700	-	-	95,700
Landscaping	9,819	-	-	9,819
TOTAL PROPERTY AND EQUIPMENT	27,342,388	1,995,966	-	29,338,354
Less Accumulated Depreciation	4,606,225	640,623	-	5,246,848
NET PROPERTY AND EQUIPMENT	22,736,163	1,355,343	-	24,091,506
OTHER ASSETS				
Due from Related Party	1,432,369	-	(1,432,369)	-
TOTAL OTHER ASSETS	1,432,369	-	(1,432,369)	-
TOTAL ASSETS	\$ 56,303,299	\$ 1,355,343	\$ (1,432,369)	\$ 56,226,273

LIABILITIES AND NET ASSETS

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CURRENT LIABILITIES:				
Accounts Payable	\$ 462,077	\$ -	\$ -	\$ 462,077
Credit Cards Payable	31,568	-	-	31,568
TOTAL CURRENT LIABILITIES	493,645	-	-	493,645
NON-CURRENT LIABILITIES				
Due to Related Party	-	1,432,369	(1,432,369)	-
TOTAL LIABILITIES	493,645	1,432,369	(1,432,369)	493,645
NET ASSETS:				
Unrestricted	55,809,654	(77,026)	-	55,732,628
TOTAL NET ASSETS	55,809,654	(77,026)	-	55,732,628
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 56,303,299</u>	<u>\$ 1,355,343</u>	<u>\$ (1,432,369)</u>	<u>\$ 56,226,273</u>

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF ACTIVITIES

(See Notes to Financial Statements)

For the Year Ended June 30, 2024

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CHANGES IN UNRESTRICTED NET ASSETS				
PUBLIC SUPPORT REVENUES AND OTHER SUPPORT:				
MFP School Payments	\$ 38,183,043	\$ -	\$ -	38,183,043
Support from Federal Programs	6,873,978	-	-	6,873,978
Support from State Programs	140,266	-	-	140,266
Other Income	461,034	-	-	461,034
Interest Income	217,983	-	-	217,983
 TOTAL PUBLIC SUPPORT REVENUES AND OTHER SUPPORT	 45,876,304	 -	 -	 45,876,304
EXPENDITURES:				
Program Expenses	32,130,239	-	-	32,130,239
Administrative Expenses	6,904,986	51,138	-	6,956,124
 TOTAL EXPENDITURES	 39,035,225	 51,138	 -	 39,086,363
INCREASE(DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	6,841,079	(51,138)	-	6,789,941
NET ASSETS WITHOUT DONOR RESTRICTIONS BEGINNING OF YEAR, AS ORIGINALLY STATED	48,904,513	(25,888)	-	48,878,625
 PRIOR PERIOD ADJUSTMENT	 64,062	 -	 -	 64,062
NET ASSETS WITHOUT DONOR RESTRICTIONS BEGINNING OF YEAR, AS RESTATED	48,968,575	(25,888)	-	48,942,687
NET ASSETS WITHOUT DONOR RESTRICTIONS END OF YEAR	<u>\$ 55,809,654</u>	<u>\$ (77,026)</u>	<u>\$ -</u>	<u>\$ 55,732,628</u>

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

(See Notes to Financial Statements)
For the Year Ended June 30, 2024

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
EXPENDITURES:				
PROGRAM AND INSTRUCTIONAL EXPENSES:				
Salaries	\$ 13,381,090	\$ -	\$ -	13,381,090
Substitute Teachers	3,161	-	-	3,161
Payroll Taxes	609,212	-	-	609,212
Retirement	1,462,427	-	-	1,462,427
Health Insurance	1,795,055	-	-	1,795,055
Worker's Compensation Insurance	(6,483)	-	-	(6,483)
Other Employee Benefits	146,397	-	-	146,397
Regular Program Expenditures	6,201,963	-	-	6,201,963
Special Education Expenditures	670,403	-	-	670,403
Career and Technology Education Expenditures	68,366	-	-	68,366
Other Instructional Expenditures	533,009	-	-	533,009
Specal Programs	244,380	-	-	244,380
Pupil Support Services	681,941	-	-	681,941
Instructional Staff Services	5,622,173	-	-	5,622,173
Non-Instructional: Food Service Operations	717,145	-	-	717,145
 TOTAL PRORGAM EXPENES	 32,130,239	 -	 -	 32,130,239
SUPPORT AND ADMINISTRATIVE EXPENSES:				
Salaries	2,265,088	-	-	2,265,088
Payroll Taxes	76,754	-	-	76,754
Retirement	359,464	-	-	359,464
Health Insurance	229,788	-	-	229,788
Worker's Compensation Insurance	6,483	-	-	6,483
Other Employee Benefits	30,021	-	-	30,021
Depreciation and Amortization	684,700	51,138	-	735,838
General Administration	539,046	-	-	539,046
School Administration	299,428	-	-	299,428
Business Services	94,089	-	-	94,089
Operation and Maintenance of Plant Services	1,556,966	-	-	1,556,966
Student Transportation Services	608,258	-	-	608,258
Central Services	2,200	-	-	2,200
Indirect Costs	152,701	-	-	152,701
 TOTAL ADMINISTRATIVE EXPENSES:	 6,904,986	 51,138	 -	 6,956,124
 TOTAL EXPENDITURES	 \$ 39,035,225	 \$ 51,138	 \$ -	 \$ 39,086,363

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF CASH FLOWS
(See Notes to Financial Statements)
For the Year Ended June 30, 2024

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received for MFP	\$ 38,288,211	\$ -	\$ -	\$ 38,288,211
Cash Received from Federal Grants	7,119,464	-	-	7,119,464
Cash Received from State Grants	140,266	-	-	140,266
Cash Received from Other Sources	314,031	-	-	314,031
Interest Received	217,983	-	-	217,983
Cash Paid to Employees	(15,646,178)	-	-	(15,646,178)
Cash Paid for Goods and Services	(22,591,202)	-	-	(22,591,202)
NET CASH PROVIDED BY OPERATING ACTIVITIES	7,842,575	-	-	7,842,575
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchases of Certificates of Deposit	(4,000,000)	-	-	(4,000,000)
Interest Received and added to Certificates of Deposit	(238,379)	-	-	(238,379)
Payments for Buildings and Improvements	(1,767,448)	-	-	(1,767,448)
Payments for Transportation Equipment	(29,900)	-	-	(29,900)
NET CASH USED BY INVESTING ACTIVITIES	(6,035,727)	-	-	(6,035,727)
NET INCREASE IN CASH	1,806,848	-	-	1,806,848
BEGINNING CASH BALANCE	23,090,948	-	-	23,090,948
ENDING CASH BALANCE	\$ 24,897,796	\$ -	\$ -	\$ 24,897,796

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – Community School for Apprenticeship Learning, Inc. (CSAL or the School) is an independent public middle school with a charter to operate in East Baton Rouge Parish expiring June 30, 2026. During the 2023-2024 school year, CSAL had an enrollment of approximately 280 students and teaches using a project based instruction as one of the primary tools of delivery.

During 2021, the School applied for and received a renewal Type 2 charter to operate a public high school, Madison Preparatory Academy (MPA), in East Baton Rouge Parish. At the High School, students focus on either a liberal arts or a math/science student track, with their senior year focusing on the specific academic track and allowing students to intern with local companies to gain experience and exposure in the workplace in areas related to their academic track. MPA received a renewal charter to operate in East Baton Rouge Parish expiring June 30, 2027. During the 2023-2024 school year Madison Preparatory Academy had an enrollment of approximately 620 students.

During 2011, the School applied for and received a Type 2 charter to operate Louisiana Virtual Charter Academy (LAVCA), a public virtual school operated in Louisiana for grades Kindergarten through eleventh grade. The school operates through a partnership with K12 Management through an online instructional program. LAVCA has a charter to operate in Louisiana through June 30, 2025. During the 2023-2024 school year LAVCA had an enrollment of approximately 1,940 students.

During 2020, the School applied for and received a charter to operate an independent public elementary school (CESC) with a charter to operate in EBR Parish through June 30, 2025. During the 2023-2024 school year, CESC had an enrollment of approximately 290 students and teaches using a project based instruction as one of the primary tools of delivery.

The School is a nonprofit school as described in Section 501 (c) (3) of the Internal Revenue Code and is exempt from federal and state income taxes. Making Education Count, Inc. (MEC) was organized to obtain a loan to construct a gym for Community School for Apprenticeship Learning. MEC is a nonprofit school as described in Section 501 (c) (2) of the Internal Revenue Code and is exempt from federal and state income taxes. MEC's sole purpose is to own the building.

Principles of Consolidation – The accompanying financial statements reflect the consolidating financial statements of Community School for Apprenticeship Learning, Inc. (School) and Making Education Count, Inc. (Subsidiary). The Board of Directors for the School is also the Board of Directors for the Subsidiary. Material inter-company transactions have been eliminated.

Basis of Accounting – The financial statements were prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation – The School reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions 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, such as those that the donor stipulates resources be maintained in perpetuity. Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the School, the environment in which it operates, the purposes specified in corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. The School has only net assets without donor restrictions as of June 30, 2024.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Support – The School is issued monthly per pupil Minimum Foundation Program (MFP) distributions as determined by the State Department of Education and the East Baton Rouge Parish School Board. The distribution is based on the October 1 enrollment and is adjusted accordingly for any State Department of Education audit adjustments. The School also applies for various grants from the private and public sector. The grants are for specific items and are nonrecurring.

Concentrations – For the year ended June 30, 2024, the School received approximately 15% of its annual revenue from the East Baton Rouge Parish School Board, 68% from State of Louisiana Department of Education funding, and approximately 15% from federal programs.

For the year ended June 30, 2024, LAVCA maintains a contract with one supplier for all of their instructional materials and supplies.

Contributions – Contributions received are allocated as restricted or unrestricted based on the donors' stipulations.

Donated Services – No amounts have been reflected in the financial statements for donated services. The School generally pays for services requiring specific expertise. Some Board members volunteer their time and perform a variety of tasks that assist with administrative programs.

Contributed Non-financial Assets – Occasionally, the School receives in-kind donations of supplies. The fair value of the donation of any in-kind gifts are recorded as contributed non-financial assets in contribution income and applicable expense. During the year, no in-kind donations were received.

Functional Expenses – The costs of providing various program and administrative services have been reported on a functional basis in the Consolidating Statement of Activities and the Consolidating Statement of Functional Expenses. Accordingly, certain costs have been allocated among the various programs and administrative services based on estimates made by management.

Cash and Cash Equivalents – The School and Subsidiary both consider all unrestricted, highly liquid investments purchases with maturity of three months or less to be cash equivalents.

Accounts Receivable – Bad debts are charged to operations in the year in which the account is determined uncollectible. If the allowance method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements. No amounts for an allowance for bad debts have been established as the School expects to collect the balance in full.

Property and Equipment – Purchased property and equipment is recorded at cost. Acquisitions of land, buildings, and improvements in excess of \$20,000 are capitalized. Furniture and equipment in excess of \$5,000 are capitalized. Depreciation is calculated using the straight-line method over the estimated useful life of the assets. Estimated useful lives range from three to 10 years for most furniture, equipment, and major improvements and 39 years for buildings.

Repair and maintenance costs are expensed as incurred. When property and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective year.

Construction in progress costs represent cumulative costs of projects not complete and not yet placed in service. No depreciation was taken on these capitalized costs. Construction in progress was \$50,546 for the year ended June 30, 2024.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising – The School expenses advertising costs as they are incurred. Advertising costs during 2024 were \$319.

Use of Estimates – Management used estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were assumed in preparing the financial statements.

Income Taxes – The School is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the School's tax-exempt purpose is subject to taxation as unrelated business income. The School has no unrelated business income for the fiscal years ended June 30, 2024. In addition, the School qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The School may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the School and various positions related to the potential sources of unrelated business taxable income (UBIT). The School has analyzed its tax positions taken for filings with the Internal Revenue Service. The School believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse on the School's financial condition, results of operations, or cash flows. The School's tax returns are subject for review for the years ended June 30, 2021, 2022 and 2023. The tax return for year end June 30, 2024, is expected to be filed in February 2025.

NOTE 2: ACCOUNTS RECEIVABLE

Accounts receivable – State and Local Funds at June 30, 2024, represent the amount due from the East Baton Rouge Parish School Board for May and June 2024 MFP, net of monthly expenses paid directly to the School Board through deduction from total support and amounts due from the State of Louisiana for various grant awards

Accounts receivable – Federal Programs at June 30, 2024, represent the amount due from various federal grants for reimbursements of expenses.

NOTE 3: OPERATING LEASE

The School leases its facilities from the East Baton Rouge Parish School Board on a year-to-year basis. On December 18, 2008, the school entered into a new lease agreement with the school board which reduced the monthly rent charged to the school to \$100. Total rent paid during the year ended June 30, 2024 was \$1,200. The new lease agreement was extended for the same terms until June 30, 2029. As a term of the agreement the School is responsible for utilities expense, janitorial expenses, and other repairs. LAVCA leases classroom space for presentations and testing on an as needed basis and office equipment as needed on a monthly basis. Total rent paid during the year and charged to support and administrative expenses in operation and maintenance of plant services was \$160,317. The School leases storage units as necessary on a month to month basis. Total storage rent paid during the year and charged to support and administrative expenses in operation and maintenance of plant services was \$3,161. The School leases buses used for student transportation for the school term. Total rent paid during the year and charged to support and administrative expenses in student transportation services was \$81,600.

Estimated annual rental obligation for the next five years is \$1,200 each year.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2024

NOTE 4: RETIREMENT PLAN

Some School employees of CSAL and MPA are covered by the Teachers' Retirement System of Louisiana. Employees are required to defer 8% of their salary into the plan. For the year ended June 30, 2024, the School contributed an additional 24.1% for employees participating in this plan. School employees who work for LAVCA participate in a 403(b) plan. The School contributes 5% of employees' salaries into the plan. During the year ended June 30, 2024, the School contributed \$1,998,309 into all the retirement plans.

NOTE 5: SUPPLEMENTAL DISCLOSURE OF CONSOLIDATED CASH FLOW INFORMATION

Reconciliation of increase in net assets to net cash provided by operating activities:

	<u>June 30, 2024</u>
Increase in Net Assets	\$6,789,941
Depreciation and Amortization	735,838
Prior Period Adjustment for amounts received related to prior period income	63,798
Prior Period Adjustment for voided checks	264
Increase in Accounts Payable	132,126
Change in Accounts Payable related to capital projects	(50,545)
Decrease in Accounts Receivable – MFP	105,168
Decrease in Accounts Receivable – Federal Programs	245,486
Decrease in Prepaids	46,333
Increase in Miscellaneous Receivable	(193,336)
Decrease in Credit Card Payable	(32,498)
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>\$ 7,842,575</u>

NOTE 6: CONCENTRATION OF CREDIT RISK

During the year, the School and the Subsidiary maintained cash balances at one financial institutions. As of June 30, 2024, the balances at all financial institutions were in excess of the FDIC insurance limit. The bank had pledged governmental securities with a face value of \$43,100,000 and a market value of \$26,631,143 against the bank balances.

NOTE 7: RESTRICTIONS ON NET ASSETS

The School's board of directors has not chosen to place any limitations on net assets without donor restrictions.

NOTE 8: LIQUIDITY AND AVAILABILITY

The following reflects the School's financial assets as of the statement of financial position date:

	<u>June 30, 2022</u>
Cash	\$ 30,136,175
Miscellaneous Receivable	193,336
MFP and Federal Funds Receivable	<u>1,805,256</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u>\$ 32,134,767</u>

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

NOTES TO CONSOLIDATING FINANCIAL STATEMENTS
June 30, 2024

NOTE 9: PRIOR PERIOD ADJUSTMENT

During the year, the School received a check in the amount of \$63,798 from Orleans Parish School Board related to income from fiscal year 2022. In addition, checks written in a prior fiscal period totaling \$264 were voided. The combination of these adjustments increased cash and unrestricted net assets each by \$64,062.

NOTE 10: SUBSEQUENT EVENTS

The School has evaluated all subsequent events through January 2, 2025, the date the financial statements were available to be issued.

The School has an ongoing construction project for the schools, including a \$197,000 middle school kitchen remodel, a \$151,980 high school gym seating expansion, and a major school renovation of approximately \$3,000,000.

Subsequent to year end, on July 1, 2024, the School was granted a new 5 year charter for a Type 2 Charter School Contract for the Louisiana Rebirth Blended Learning Academy. The new school will serve grades 9-12 starting in academic year 2024-2025.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(See Independent Auditors' Report)
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Education- Elementary & Secondary School Emergency Relief Fund I & II Louisiana Department of Education	84.425D	681	\$ 208,024	\$ -
* U.S. Department of Education- Elementary & Secondary School Emergency Relief Fund III Louisiana Department of Education	84.425D	681	3,439,937	-
U.S. Department of Education -American Rescue Plan- Elementary & Secondary School Emergency Relief- Homeless Youth And Children Louisiana Department of Education	84.425W	681	29,571	-
U.S. Department of Education - Title I - Part A Title I Grants to Local Educational Agencies Louisiana Department of Education	84.010A	681	1,510,582	-
U.S. Department of Education - IDEA Special Education-Grants to States Louisiana Department of Education	84.027A	681	626,857	-
U.S. Department of Education - IDEA Part B 611 Special Education- Grants to States American Recovery Plan Emergence Relief Fund Louisiana Department of Education	84.027A	681	103,831	-
U.S. Department of Education - Career and Technical Education (Formerly known as Carl Perkins Grant) Louisiana Department of Education	84.048	681	39,352	-
U.S. Department of Education - IDEA Preschool 619 Louisiana Department of Education	84.173A	681	2,252	-
U.S. Department of Education - Title II - Part A Teacher and Principal Training and Recruiting Fund Louisiana Department of Education	84.367A	681	183,905	-
U.S. Department of Education - Comprehensive Literacy State Development Program Louisiana Department of Education	84.371C	681	19,570	-
U.S. Department of Education- Title IV A- SSAE Louisiana Department of Education	84.424A	681	117,375	-
U.S. Department of Education - Redesign 1003a Louisiana Department of Education	84.010A	681	94,030	-
U.S. Department of Education - Real Time Early Access to Literacy Louisiana Department of Education	84.425	681	25,000	-
U.S. Department Of Agriculture - School Lunch Program East Baton Rouge Parish School System	10.555		473,692	-
Total			<u>\$ 6,873,978</u>	<u>\$ -</u>

* Major Program

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC.
Baton Rouge, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal expenditures of Community School for Apprenticeship Learning (The School) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: INDIRECT COST RATE

The School has elected to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE 4: SUBRECIPIENTS

Community School for Apprenticeship Learning did not pass through any of its federal awards to a subrecipient during the fiscal year ended June 30, 2024.

NOTE 5: NON-CASH ASSISTANCE

No federal awards were expended in the form of non-cash assistance during the fiscal year ended June 30, 2024.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO
AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER
(See Independent Auditors' Report)
For the Year Ended June 30, 2024

Agency Head: Dujan Johnson, Chief Executive Officer

<u>PURPOSE</u>	<u>Totals</u>
Salary	\$ 239,576
State stipend	2,500
Benefits - Medical Insurance	6,944
Benefits - Retirement	49,302
Cell Phone Reimbursement	1,913
Travel Reimbursements	1,212
 TOTAL PAYMENTS TO AGENCY HEAD	 <u>\$ 301,447</u>



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

To the Board of Directors
Community School of Apprenticeship Learning, Inc.
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community School for Apprenticeship Learning (a nonprofit organization), which comprise the statement of financial position as of June 30, 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, and have issued our report thereon dated January 2, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
January 2, 2025



TWRU

CPAs & Financial Advisors

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Community School for Apprenticeship Learning, Inc.
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community School for Apprenticeship Learning's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Community School for Apprenticeship Learning's major federal programs for the year ended June 30, 2024. Community School for Apprenticeship Learning's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community School for Apprenticeship Learning complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community School for Apprenticeship Learning's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
January 2, 2025

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified Opinion

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? _____ Yes X No

Identification of major federal programs: US Dept of Education
 ▪ U.S. Department of Education- Elementary & Secondary
 School Emergency Relief Fund III
 CFDA 84.425D

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

Auditee qualified as low-risk auditee? _____ Yes X No

II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

None reported.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

PRIOR YEAR FINDINGS—FINANCIAL STATEMENT AUDIT

No findings reported

PRIOR YEAR FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

No findings reported.

No questioned costs reported.



TWRU
CPAs & Financial Advisors

Independent Accountants' Report
on Applying Agreed-Upon Procedures

To the Board of Directors
Community School for Apprenticeship Learning, Inc.,
The Louisiana Department of Education, and
The Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below, on the performance and statistical data accompanying the annual financial statements of the Community School for Apprenticeship Learning (the School); for the fiscal year ended June 30, 2023 and to determine whether the specified schedules are free of obvious errors and omissions, in compliance with Louisiana Revised Statute 24:514 I. Management of the School is responsible for its performance and statistical data.

The School 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 performance and statistical data accompanying the annual financial statements. Additionally, the Louisiana Department of Education and the Louisiana Legislative Auditor have agreed to and acknowledged that the procedures performed are appropriate for their 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:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures
- Total General Fund Equipment Expenditures
- Total Local Taxation Revenue
- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue
- Nonpublic Transportation Revenue

Results: No exceptions were found.

Class Size Characteristics (Schedule 2)

1. We obtained a list of classes by school, school type, and class size as reported on the schedule. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

Results: No exceptions were found

Education Levels/Experience of Public School Staff (No Schedule)

2. We obtained the October 1st PEP data submitted to the Department of Education, including full time teachers, principals, and assistant principals by classification, as well as their level of education and experience, and obtained management's representation that the data was complete. We then selected a sample of 25 individuals and traced the education and experience reported to their personnel files.

Results: No exceptions were found.

Public School Staff Data: (No Schedule)

3. We obtained the October 1st PEP data submitted to the Department of Education, of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained management's representation that the data was completed. We then selected a sample of 25 individuals and traced the salary and extra compensation to ensure they were properly included on the PEP data.

Results: No exceptions were found.

We were engaged by the School to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance and statistical data. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of the School, as required by Louisiana Revised Statute 24:514.I, 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 Louisiana Legislative Auditor as a public document.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
January 2, 2025

Community School for Apprenticeship Learning, Inc.
Baton Rouge, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2024

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

343 - Madison Preparatory Academy

Schedule 1: General Fund Instructional and Support Expenditures and Certain Local Revenue Sources for the Year Ended June 30, 2024

	Column A	Column B
General Fund Instructional and Equipment Expenditures		
General Fund Instructional Expenditures:		
Teachers and Student Interaction Activities		
Classroom Teacher Salaries	\$ 1,541,371	
Other Instructional Staff Salaries	92,564	
Instructional Staff Employee Benefits	796,346	
Purchased Professional and Technical Services	9,243	
Instruction Materials and Supplies	55,352	
Instructional Equipment	3,045	
Total Teacher and Student Interaction Activities		\$ 2,497,921
Other Instructional Activities	832,687	832,687
Pupil Support Services	350,775	
Less: Equipment for Pupil Support Services		
Net Pupil Support Services		350,775
Instructional Staff Services	184,578	
Less: Equipment for Instructional Staff Services		
Net Instructional Staff Services		184,578
School Administration	721,324	
Less: Equipment for School Administration		
Net School Administration		721,324
Total General Fund Instructional Expenditures (Total of Column B)		\$ 4,587,285
Total General Fund Equipment Expenditures		\$ 3,045
Certain Local Revenue Sources		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		
Renewable Ad Valorem Tax		
Debt Service Ad Valorem Tax		
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		
Sales and Use Taxes		
Total Local Taxation Revenue		\$ -
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		
Earnings from Other Real Property		
Total Earnings on Investment in Real Property		\$ -
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		
Revenue Sharing - Other Taxes		
Revenue Sharing - Excess Portion		
Other Revenue in Lieu of Taxes		
Total State Revenue in Lieu of Taxes		\$ -
Nonpublic Textbook Revenue		
Nonpublic Transportation Revenue		

Earnings from 16th Section Property	0
Earnings from Other Real Property	0
Total Local Earnings on Investment in Real Property	0

State Revenue in Lieu of Taxes:	
Revenue Sharing - Constitutional Tax	0
Revenue Sharing - Other Taxes	0
Revenue Sharing - Excess Portion	0
Other Revenue in Lieu of Taxes	0
Total State Revenue in Lieu of Taxes	0

Nonpublic Textbook Revenue	0
Nonpublic Transportation Revenue	0

WAG - Louisiana Virtual Charter Academy

Schedule 1: General Fund Instructional and Support Expenditures and Certain Local Revenue Sources for the Year Ended June 30, 2024

	Column A	Column B
General Fund Instructional and Equipment Expenditures		
General Fund Instructional Expenditures:		
Teachers and Student Interaction Activities		
Classroom Teacher Salaries	\$ 3,762,338	
Other Instructional Staff Salaries	361,733	
Instructional Staff Employee Benefits	964,555	
Purchased Professional and Technical Services	250,032	
Instruction Materials and Supplies	1,394,802	
Instructional Equipment	1,276,223	
Total Teacher and Student Interaction Activities		\$ 8,009,683
Other Instructional Activities	464,199	464,199
Pupil Support Services	704,191	
Less: Equipment for Pupil Support Services		
Net Pupil Support Services		704,191
Instructional Staff Services	3,816,982	
Less: Equipment for Instructional Staff Services		
Net Instructional Staff Services		3,816,982
School Administration	558,921	
Less: Equipment for School Administration		
Net School Administration		558,921
Total General Fund Instructional Expenditures (Total of Column B)		\$ 13,553,976
Total General Fund Equipment Expenditures		\$ 1,276,223
Certain Local Revenue Sources		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		
Renewable Ad Valorem Tax		
Debt Service Ad Valorem Tax		
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		
Sales and Use Taxes		
Total Local Taxation Revenue		\$ -
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		
Earnings from Other Real Property		
Total Earnings on Investment in Real Property		\$ -
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		
Revenue Sharing - Other Taxes		
Revenue Sharing - Excess Portion		
Other Revenue in Lieu of Taxes		
Total State Revenue in Lieu of Taxes		\$ -
Nonpublic Textbook Revenue		
Nonpublic Transportation Revenue		

Earnings from 16th Section Property	0
Earnings from Other Real Property	0
Total Local Earnings on Investment in Real Property	0

State Revenue in Lieu of Taxes:	
Revenue Sharing - Constitutional Tax	0
Revenue Sharing - Other Taxes	0
Revenue Sharing - Excess Portion	0
Other Revenue in Lieu of Taxes	0
Total State Revenue in Lieu of Taxes	0

Nonpublic Textbook Revenue	0
Nonpublic Transportation Revenue	0

CSAL, Inc.
Madison Preparatory Academy

Class Size Characteristics
As of October 1, 2023

Class Size Range	1-20		21-26		27-33		34+	
School Type	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary								
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High	47.1%	48	33.3%	34	19.6%	20		
High Activity Classes	40.0%	2	60.0%	3	0.0%	0		
Combination								
Combination Activity Classes								

CSAL, Inc.
Louisiana Virtual Charter Academy

Class Size Characteristics
As of October 1, 2023

Class Size Range	1-20		21-26		27-33		34+	
School Type	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	19%	17	2%	2	29%	26	49%	44
Elementary Activity Classes								
Middle/Jr. High	41%	50	23%	28	28%	35	9%	11
Middle/Jr. High Activity Classes								
High	59%	89	16%	24	7%	10	19%	29
High Activity Classes								3
Combination	42.1%	155	14.7%	54	19.3%	71	22.8%	84
Combination Activity Classes	25.0%	1	0.0%	0	0.0%	0	75.0%	3

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Community School for Apprenticeship Learning, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. Community School for Apprenticeship Learning, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

Community School for Apprenticeship Learning, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023 through June 30, 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 the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
 - iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
 - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - vii. ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.).
 - viii. ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
 - x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

- x. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue fund. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, **obtain the prior year audit report and observe the unassigned fund balance in the general fund.** If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions noted.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged).
 - ii. Bank reconciliations include 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 it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.



TWRU
CPAs & Financial Advisors

Finding:

With regards to item "iii" all of the bank reconciliations contained outstanding items that were more than 12 months from the closing statement date.

Management's Response:

Management will implement policies to timely address old 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).
- 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 (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- 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 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.
 - 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, are not 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 the bond or insurance policy for theft was enforced during the fiscal period.

No exceptions noted.

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

No exceptions noted.

5) Non-Payroll Disbursements (excluding card purchases/payments, 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).
- B. For each location selected under #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, 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 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.
 - 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 #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 matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B, 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/P-Cards

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

No exceptions noted.

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

Finding:

With regard to item Bb -one credit card statement tested had an interest charge of \$1.23.

Management's Response:

This was an old card that was seldom used. This card has been cancelled. None of the new Visa cards had late fees or interest charges.

- C. Using the monthly statements or combined statements selected under #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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 note 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, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - iii. Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

8) *Contracts*

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- 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.
 - Observe whether the contract was approved by the governing body/board, if required by policy or law.
 - If the contract was amended (e.g., change order), observe 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).
 - 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 the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted

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.

No exceptions noted.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
- Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - Observe the rate paid to the employees or officials agree 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, 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 or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions noted.

- 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 procedure #16 under "Payroll and Personnel" above: obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Not Applicable.

11) Debt Service

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

Not Applicable – no debt service.

- 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).

Not Applicable – no debt service.

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.

Not Applicable.

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

Not Applicable.

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 no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

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

We performed the procedure and discussed the results with management.

14) Prevention Sexual Harassment

- A. Using the 5 randomly selected employees/officials from procedure #9A under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Not Applicable

- B. Observe 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).

Not Applicable

- 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 it 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.

Not Applicable

We were engaged by Community School for Apprenticeship Learning, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Community School for Apprenticeship Learning, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
January 2, 2025