
SOUTHEAST SPOUSE ABUSE PROGRAM
d/b/a SOUTHEAST ADVOCATES FOR FAMILY
EMPOWERMENT

(A NONPROFIT ORGANIZATION)

FINANCIAL STATEMENTS

JUNE 30, 2023

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To the Board of Directors of
Southeast Spouse Abuse Program d/b/a
Southeast Advocates for Family Empowerment
Hammond, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment (a nonprofit organization) which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment 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 these 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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment'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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits, and other payments to agency head on page 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 November 15, 2023, on our consideration of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment'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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment'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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's internal control over financial reporting and compliance.

Diez, Dupuy & Ruiz

Gonzales, Louisiana
November 15, 2023

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	<u>ASSETS</u>	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 554,021	\$ 432,699
Receivables		
Grants receivable	166,041	304,276
Prepaid insurance and deposits	10,838	15,673
Total current assets	<u>730,900</u>	<u>752,648</u>
<u>PROPERTY, PLANT AND EQUIPMENT</u>		
Land	21,150	21,150
Property, plant and equipment, net	96,771	105,041
Total property, plant and equipment	<u>117,921</u>	<u>126,191</u>
Total assets	<u>\$ 848,821</u>	<u>\$ 878,839</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 6,022	\$ 23,780
Other accrued payables	13,879	14,103
Deferred revenue	209,809	232,203
Total current liabilities	<u>229,710</u>	<u>270,086</u>
Total liabilities	<u>229,710</u>	<u>270,086</u>
<u>NET ASSETS</u>		
Without donor restrictions	<u>619,111</u>	<u>608,753</u>
Total net assets	<u>619,111</u>	<u>608,753</u>
Total liabilities and net assets	<u>\$ 848,821</u>	<u>\$ 878,839</u>

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

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2023 AND 2022

	<u>Without Donor Restrictions</u>		<u>With Donor Restrictions</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
<u>OPERATING ACTIVITIES</u>				
Operating Revenues				
Public Support				
Grants:				
American Rescue Plan	\$ -	\$ -	\$ 22,393	12,999
Department of Children and Family Services:				
Cares Act Revenue	-	-	-	3,402
Family Violence and Intervention Program	-	-	288,154	235,174
Office of Women's Policy:				
Louisiana Marriage License Fund	18,365	20,923	-	-
Louisiana Commission on Law Enforcement:				
CVA/ Sexual Assault	-	-	12,319	18,916
Legal Assistance for Victims	-	-	-	101,221
Louisiana Coalition Against	-	-	44,639	47,779
Stop Violence Against Women Act	-	-	13,868	18,677
Interest on Lawyers Trust Account	-	-	16,000	13,587
Department of Housing and Urban Development:				
Extended Housing	-	-	174,012	169,975
Domestic Violence	-	-	12,100	33,895
Transitional Housing Program	-	-	5,429	-
Unconditional Promises to Give:				
United Way	-	9,700	-	-
Contributions	26,237	13,145	-	-
Other	451	478	-	-
Investment Income	2,947	21	-	-
Net Assets Released from Restrictions	588,914	655,625	(588,914)	(655,625)
Total Operating Revenues	<u>636,914</u>	<u>699,892</u>	<u>-</u>	<u>-</u>
Operating Expenses				
Program Services	542,665	583,968	-	-
Management and General	83,891	101,712	-	-
Total Operating Expenses	<u>626,556</u>	<u>685,680</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>10,358</u>	<u>14,212</u>	<u>-</u>	<u>-</u>
Total Net Assets, Beginning	<u>608,753</u>	<u>594,541</u>	<u>-</u>	<u>-</u>
Total Net Assets, Ending	<u>\$ 619,111</u>	<u>\$ 608,753</u>	<u>\$ -</u>	<u>\$ -</u>

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

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Expenses	Management General	Fund Raising	Total Expenses
Expenses				
Salaries and Wages	\$ 159,436	\$ 51,906	\$ -	\$ 211,342
Employee Benefits	21,436	6,979	-	\$ 28,415
Advertising	557	2,868	-	3,425
Bank Charges	10	52	-	62
Client Expenses				
Apartments	169,726	-	-	169,726
Emergency Needs	33,194	-	-	33,194
Depreciation	6,916	1,354	-	8,270
Dues and Subscriptions	7,089	1,388	-	8,477
Equipment Acquisitions	458	90	-	548
Insurance	18,863	1,605	-	20,468
Lawn Care and Janitorial	9,707	825	-	10,532
Maintenance	4,927	964	-	5,891
Miscellaneous	6,675	1,305	-	7,980
Office Rent	12,600	-	-	12,600
Postage	902	176	-	1,078
Professional	47,343	9,267	-	56,610
Supplies	5,058	990	-	6,048
Training	79	16	-	95
Travel, Consultants	8,141	1,592	-	9,733
Utilities	29,548	2,514	-	32,062
Total expenses	\$ 542,665	\$ 83,891	\$ -	\$ 626,556

The accompanying notes are an integral part of these statements.

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

Expenses	Program Expenses	Management General	Fund Raising	Total Expenses
Salaries and Wages	\$ 178,634	\$ 58,155	\$ -	\$ 236,789
Employee Benefits	23,264	7,573	-	30,837
Advertising	1,150	5,920	-	7,070
Bank Charges	16	85	-	101
Client Expenses				
Apartments	134,581	-	-	134,581
Emergency Needs	48,626	-	-	48,626
Financial Empowerment	2,825	-	-	2,825
Depreciation	6,880	1,347	-	8,227
Dues and Subscriptions	8,517	-	-	8,517
Equipment Acquisitions	1,880	368	-	2,248
Insurance	19,283	1,640	-	20,923
Lawn Care and Janitorial	9,317	791	-	10,108
Maintenance	2,359	462	-	2,821
Miscellaneous	9,208	1,803	-	11,011
Office Rent	12,600	-	-	12,600
Postage	530	104	-	634
Professional	93,552	18,313	-	111,865
Supplies	6,362	1,245	-	7,607
Telephone	12,603	2,465	-	15,068
Training	3,973	777	-	4,750
Utilities	7,808	664	-	8,472
Total expenses	\$ 583,968	\$ 101,712	\$ -	\$ 685,680

The accompanying notes are an integral part of these statements.

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 10,358	\$ 14,212
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	8,270	8,227
Changes in Operating Assets and Liabilities		
Decrease in receivables	138,235	5,001
Decrease (increase) in prepaid insurance	4,835	(4,090)
Decrease in unconditional promises to give	-	30,889
Decrease in accounts payable	(17,758)	(16,032)
Decrease in other accrued payables	(224)	(11,433)
(Decrease) increase in deferred revenue	(22,394)	228,800
Net cash provided by operating activities	<u>121,322</u>	<u>255,574</u>
Net increase in cash and cash equivalents	121,322	255,574
Cash and cash equivalents at beginning of year	<u>432,699</u>	<u>177,125</u>
Cash and cash equivalents at end of year	<u>\$ 554,021</u>	<u>\$ 432,699</u>

The accompanying notes are an integral part of these statements.

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment (the Organization) was originally established as the Tri Parish Spouse Abuse Program in 1981. The Program changed its name to the Southeast Spouse Abuse Program in March of 1982, when Washington Parish was added to the service area. In March of 2012, the Program began doing business as the Southeast Advocates for Family Empowerment (SAFE). The Program is a nonprofit corporation for the purpose of providing the following:

Emotional and psychological support to victims of family violence through the provision of crisis intervention and support counseling, advocacy, and referrals for other forms of necessary assistance.

Information on the alternatives available to abused spouses, including information on shelter, public benefits, and legal and criminal justice systems.

Assistance to victims of family violence in establishing lives free from violence through help in searching for employment, housing, and childcare.

Education to the people of Tangipahoa, St. Helena, Livingston, and Washington Parishes about the issues, concerns, and problems involved in family violence. This includes the training of law enforcement, health care, social service, and legal personnel who affect the lives of abused spouses.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

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

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

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

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (that is, the donor-stipulated purpose has been fulfilled or the stipulated time period has elapsed, or both) are reported as reclassifications between the applicable classes of net assets. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions are met in the fiscal year in which the contributions are received.

Measure of Operations

The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to Southeast Spouse Abuse Program's ongoing program services and interest income earned. Nonoperating activities are limited to resources from activities considered to be of a more unusual or nonrecurring nature.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Organization's cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents. The Organization maintains its cash and cash equivalents in various bank accounts that, at times, may exceed federally insured limits. The Organization's cash and cash equivalent accounts have been placed with high credit quality financial institutions. The Organization has not experienced, nor does it anticipate, any losses with respect to such accounts.

Accounts Receivable

Uncollectible accounts receivable is charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles. Management believes all accounts receivable are collectible.

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, Plant and Equipment

Property, plant and equipment are stated at cost at the date of purchase or, for donated assets, at fair value at the date of donation, less accumulated depreciation. Depreciation is calculated using the straight-line method over the lesser of the estimated useful lives of the assets or the lease term. The useful lives range from three to forty years. The Organization's policy is to capitalize renewals and betterments acquired for greater than \$2,000 and expense normal repairs and maintenance as incurred. The Organization's management periodically evaluates whether events or circumstances have occurred indicating that the carrying amount of long-lived assets may not be recovered.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Expenses

The cost of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program and management general. Such allocations are determined by management on an equitable basis. All expenses were allocated based on time and effort.

Income Taxes

The Organization is exempt from income tax under Section 501(c) (3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

2. AVAILABILITY AND LIQUIDITY

The following table represents the Organization's financial assets as of June 30, 2023 and 2022, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or internal board designations. Amounts not available to meet general expenditures within one year also may include net assets with donor restrictions. At June 30, 2023 and 2022, there were not any net assets with donor restrictions.

Financial assets at year-end:	2023	2022
Cash and cash equivalents	\$ 554,021	\$ 432,699
Grants receivable	166,041	304,276
Total financial assets	\$ 720,062	\$ 736,975
Financial assets available to meet cash needs for general expenditures within one year	\$ 720,062	\$ 736,975

As part of the Organization's liquidity management, it invests cash in excess of daily requirements in savings accounts at local banks.

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

NOTES TO THE FINANCIAL STATEMENTS

3. RECEIVABLES

The Organization's public support receivables as follows at June 30, 2023 and 2022 are as follows:

Grants	2023	2022
Department of Children and Family Services		
Family Violence and Intervention Program	\$ 117,996	\$ 109,735
Louisiana Marriage License Fund	3,654	3,728
Legal Assistance for Victims	-	17,938
Louisiana Coalition Against DV	10,986	3,458
Northlake Homeless Coalition	-	12,867
Louisiana Commission on Law Enforcement		
Stop Violence Against Women Act	13,868	8,147
CVA – Sexual Assault	-	1,070
Department of Housing and Urban Development	19,537	147,333
Less: Allowance for uncollectible accounts	-	-
Total Receivable, Net	\$ 166,041	\$ 304,276

The Organization anticipates all receivables to be collectible.

4. PROPERTY, PLANT AND EQUIPMENT

The cost and accumulated depreciation of land, buildings, and other property were as follows:

	2023	2022
Land	\$ 21,150	\$ 21,150
Buildings and Improvement	144,891	144,891
Furniture and Equipment	60,255	60,255
Less: Accumulated Depreciation	(108,375)	(100,105)
Property, Plant and Equipment, net	\$ 117,921	\$ 126,191

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

NOTES TO THE FINANCIAL STATEMENTS

4. PROPERTY, PLANT AND EQUIPMENT (continued)

Depreciation expense of \$8,270 and \$8,227 was recorded for the years ending June 30, 2023 and 2022; respectively. A significant portion of the above fixed assets were acquired with restricted assets. The title to this property and equipment may revert to the State of Louisiana should the Program cease operations.

5. ACCRUED VACATION AND SICK LEAVE

Vacation days are earned at the rate of eight hours per month that an employee satisfactorily completes work. No more than ten vacation days may be carried over from one calendar year to another. Compensation for days remaining will be paid upon termination of employment at the end of each pay period as if that employee had worked during the period. At June 30, 2023 and 2022, accrued vacation payable is \$4,615 and \$5,579; respectively.

Sick leave is earned at the rate of eight hours per month that an employee satisfactorily completes work. No more than fifteen days may be carried over from one calendar year to another. This benefit is not payable upon termination and therefore no accrual is made.

6. CONCENTRATION OF REVENUE

The Organization had the following concentration of revenue sources for the fiscal years ending June 30, 2023 and 2022:

	2023		2022	
Grants:				
American Rescue Plan	\$	22,393 4%	\$	12,999 2%
Department of Children and Family Services		288,154 45%		238,576 34%
Office of Women's Policy		18,365 3%		20,923 3%
Legal Assistance for Victims		- -		101,221 14%
Crimes Victim Assistance		12,319 2%		18,916 3%
Stop Violence Against Women Act		13,868 2%		18,677 3%
Interest on Lawyers Trust Accounts		16,000 3%		13,587 2%
Louisiana Coalition Against Domestic Violence		44,639 7%		47,779 7%
Department of Housing and Urban Development		191,541 30%		203,870 29%
Unconditional Promises to Give:				
United Way		- -		9,700 1%
Contributions and Other		26,688 4%		13,623 2%
Investments		2,947 -		21 -
Total revenues	\$	636,914	\$	699,892

The American Rescue Plan and DCFS- COVID testing grants in the amounts of \$200,277 and \$9,532 are reported as deferred revenue.

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

NOTES TO THE FINANCIAL STATEMENTS

7. RETIREMENT SYSTEMS

Employees of the Program are members of the social security system. In addition to employee payroll deductions, Program funds are remitted to match the employee contributions. Aggregate contributions to the Social Security system for the year ended June 30, 2023 and June 30, 2022, were \$33,558 and \$36,780; respectively.

8. CONTINGENT LIABILITIES

At June 30, 2023 and 2022, the Organization was not involved in any outstanding litigations or claims.

9. NEW ACCOUNTING PRONOUNCEMENT

The Organization adopted FASB ASC 842, *Leases*, using the modified retrospective approach with July 1, 2022 as the date of initial adoption. The new standard establishes a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. Leases with a term of less than 12 month will not record a right of use asset and lease liability and the payments will be recognized into profit or loss on a straight-line basis over the lease term. The adoption of FASB ASC 842 did not have a material impact on the Organization's results of operations or cash flows.

10. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 15, 2023, and has determined that no events occurred that required disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTARY INFORMATION

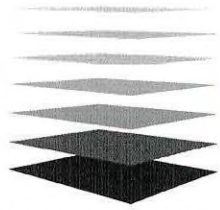
SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT
SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED JUNE 30, 2023

Agency Head/Title: Nnenna Minimah, Executive Director (7/1/22 - 9/15/222)

Purpose	Amount
Salary	\$22,338
Benefits - insurance	1,050
Benefits - FICA	1,709
Dues	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
	<hr style="border-top: 1px solid black;"/>
	\$25,097 <hr style="border-top: 3px double black;"/>

Agency Head/Title: Summer Parmley, Interim Executive Director (1/3/23 - 6/30/23)

Purpose	Amount
Salary	\$22,858
Benefits - insurance	1,950
Benefits - FICA	1,748
Dues	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
	<hr style="border-top: 1px solid black;"/>
	\$26,556 <hr style="border-top: 3px double black;"/>



DDR

DIEZ, DUPUY & RUIZ, LLC

**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 of
Southeast Spouse Abuse Program d/b/a
Southeast Advocates for Family Empowerment
Hammond, Louisiana

We have audited, 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, the financial statements of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's internal control over financial reporting (internal control) as a basis for designing the 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 the Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's internal control. Accordingly, we do not express an opinion on the effectiveness of the Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment'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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's financial statements are free of 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.

Diez, Dupuy & Ruiz

Gonzales, Louisiana

November 15, 2023

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

SUMMARY OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment, which would be required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.

SECTION II - FINANCIAL STATEMENT AND NONCOMPLIANCE

A. FINDINGS - FINANCIAL STATEMENT AUDIT

None noted

B. FINDINGS – COMPLIANCE

None noted

SOUTHEAST SPOUSE ABUSE PROGRAM D/B/A
SOUTHEAST ADVOCATES FOR FAMILY EMPOWERMENT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

A. FINDINGS - FINANCIAL STATEMENT AUDIT

None noted

B. FINDINGS - COMPLIANCE

2022-001 FINANCIAL STATEMENTS

Condition: The Organization did not comply with the revised statute that requires financial statements to be filed with the Louisiana Legislative Auditor's office within six months of the close the fiscal year.

Current status: No similar finding reported in current year.

SOUTHEAST SPOUSE ABUSE PROGRAM
d/b/a SOUTHEAST ADOVATES FOR FAMILY
EMPOWERMENT

AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2023



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

To the Board of Directors of Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment 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, 2022 through June 30, 2023. Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment's management is responsible for those C/C areas identified in the SAUPs.

Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment 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, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

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

Written policies and procedures were obtained and address the functions noted above with the exception of how vendors are added to the vendor list.

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

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

- 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).

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

- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
Written policies and procedures were obtained and address the functions noted above.
- 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.
Written policies and procedures were obtained and address the functions noted above with the exception of standard terms and conditions, legal review, approval process, and 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.
Written policies and procedures were obtained and address the functions noted above with the exception of dollar thresholds by category of expense.
- 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 the statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
The Program does not have written policies and procedures related to credit cards.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
This section is not applicable.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
This section is not applicable.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
The Program does not have written policies and procedures related to Information Technology Disaster Recovery/Business Continuity.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
This section is not applicable.

Management's response: Management intends to review and amend its written policies and procedures to address the items noted above.

2) Board (or Finance Committee, if applicable)

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws or other equivalent document.
No exceptions noted.
 - ii. For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
No exceptions noted.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
Not applicable.
 - 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:

Obtained listing of bank accounts for the fiscal period from management and management's representation that listing is complete.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
One bank account was not reconciled during the fiscal year.
- 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

No exception noted for the bank reconciliations prepared.

- 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.

One reconciliation did not have documentation that management has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

Management's response: Management will implement a process to ensure bank reconciliations are prepared for all bank accounts and management will also review and research items over 12 months from the statement closing date.

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).

Obtained a listing of deposit sites and management's representation that listing is complete.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (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:

Obtained a listing of collection locations and management's representation that listing is complete.

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- 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 responsible for collecting cash, unless another employee verifies the reconciliation.

No exceptions noted.

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

No exceptions noted.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *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.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

The Program did not have document of the receipt date for two deposits selected. Therefore, we were unable to determine the timing of the collection to the date of deposit.

Management's response: Date of collection will be marked on check receipts and deposits will be made within one day of collection as deemed practical.

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

No exceptions noted.

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

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

Obtained listing of locations that process payments and management's representation that listing is complete.

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

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

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

No exceptions noted.

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

The disbursement documentation included evidence of segregation of duties tested under procedure #5B as noted above.

- 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 exception noted.

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

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

Obtained listing of credit cards and management's representation that listing is complete.

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

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

No exceptions noted.

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

No exceptions noted.

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

Obtained listing of travel and related expense reimbursements and management's representation that listing is complete.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

One out of the five reimbursements selected was not approved by someone other than the person receiving the reimbursement.

Management's response: Management will ensure all reimbursements are approved by someone other than the person receiving the reimbursement.

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

Obtained listing of contracts initiated or renewed during the fiscal period and management's representation that listing is complete.

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

Not applicable.

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

No exceptions noted.

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

No exceptions noted.

- 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.

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 procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exceptions noted.

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

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

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

Supporting documentation of the hours and pay rates used in the termination payment did not agree to employee's cumulative leave records or authorized pay rate in the personnel files.

Management's Response: Management will ensure that termination payments agree to cumulative leave records and authorized pay rates.

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

No exceptions noted.

10) Ethics

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

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

Not applicable.

- 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.

Not 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Not applicable.

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.

12) Fraud Notice

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

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

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

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe 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.

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.

No exceptions noted.

14) Prevention of Sexual Harassment

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

Not applicable.

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

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 that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

Not applicable.

ii. Number of sexual harassment complaints received by the agency;

Not applicable.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

Not applicable.

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Not applicable.

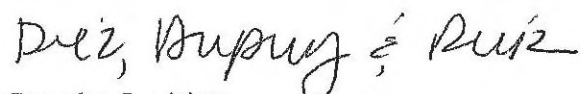
v. Amount of time it took to resolve each complaint.

Not applicable.

We were engaged by Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment 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 Southeast Spouse Abuse Program d/b/a Southeast Advocates for Family Empowerment 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.



Gonzales, Louisiana
November 15, 2023