



Volunteers for Youth Justice

FINANCIAL STATEMENTS

June 30, 2023

**REPORT**

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FINANCIAL STATEMENTS

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REPORT





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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Volunteers for Youth Justice
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Volunteers for Youth Justice (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 year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Volunteers for Youth Justice as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Volunteers for Youth Justice'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 Volunteers for Youth Justice's ability to continue as a going concern for a reasonable period of time.

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

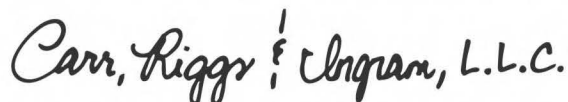
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head; the Schedule of Revenue and Expenditures – CASA Assistance Program Grant; the Justice System Funding Schedule – Receiving Entity, and the 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*; are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The

information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head; the Schedule of Revenue and Expenditures – CASA Assistance Program Grant; the Justice System Funding Schedule – Receiving Entity, and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023, on our consideration of Volunteers for Youth Justice'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 Volunteers for Youth Justice'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 Volunteers for Youth Justice's internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 21, 2023



FINANCIAL STATEMENTS



Volunteers for Youth Justice Statement of Financial Position

<i>June 30,</i>	2023
Assets	
Current assets	
Cash and cash equivalents	\$ 161,147
Grants and contracts receivable	376,439
Certificates of deposit	601,441
Prepaid expenses	3,109
Total current assets	1,142,136
Non-current assets	
Operating lease right-of-use assets, net	90,398
Property and equipment, net	38,844
Beneficial interest in assets of foundation	304,408
Other assets	8,754
Total non-current assets	442,404
Total assets	\$ 1,584,540
Liabilities and Net Assets	
Current liabilities	
Accounts payable	\$ 3,364
Accrued expenses	58,408
Current portion of operating lease liabilities	23,712
Performance obligation liabilities	32,500
Total current liabilities	117,984
Long-term liabilities	
Operating lease liabilities, less current portion	66,686
Total long-term liabilities	66,686
Total liabilities	184,670
Net assets	
Without donor restrictions	1,040,462
With donor restrictions	359,408
Total net assets	1,399,870
Total liabilities and net assets	\$ 1,584,540

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

Volunteers for Youth Justice
Statement of Activities

<i>For the year ended June 30, 2023</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	\$ 81,426	\$ 82,995	\$ 164,421
Foundation and local grants	25,050	355,000	380,050
Federal grants	-	871,261	871,261
State grants	-	813,933	813,933
Local government contracts	-	1,363,466	1,363,466
Contributions of non-financial assets	173,046	-	173,046
Fundraisers and special events	-	150,148	150,148
Other miscellaneous support	82,720	-	82,720
Program service fees	27,783	-	27,783
Interest and dividend income	17,005	5,097	22,102
Realized and unrealized gains (losses)	1,441	16,803	18,244
Net assets released from restrictions	3,706,840	(3,706,840)	-
Total revenue and other support	4,115,311	(48,137)	4,067,174
Expenses			
Program services			
CASA	1,553,554	-	1,553,554
Court programs	1,468,581	-	1,468,581
Youth programs	489,206	-	489,206
Total program services	3,511,341	-	3,511,341
Supporting services			
Management and general	343,798	-	343,798
Fundraising	123,884	-	123,884
Total supporting services	467,682	-	467,682
Total expenses	3,979,023	-	3,979,023
Change in Net Assets	136,288	(48,137)	88,151
Net assets at beginning of year	904,174	407,545	1,311,719
Net assets at end of year	\$ 1,040,462	\$ 359,408	\$ 1,399,870

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

Volunteers for Youth Justice Statement of Functional Expenses

	Program Services				Supporting Services		Total
	CASA	Court Programs	Youth Programs	Total Program Services	Management and General	Fundraising	
<i>For the year ended June 30, 2023</i>							
Salaries and benefits	\$ 1,236,777	\$ 1,113,100	\$ 123,678	\$ 2,473,555	\$ 169,962	\$ 66,834	\$ 2,710,351
Contract labor	13,956	38,248	87,864	140,068	19,000	-	159,068
Professional services	-	-	-	-	32,900	-	32,900
Rent expense	82,337	81,584	61,620	225,541	3,600	-	229,141
Dues and subscriptions	5,243	5,225	6,532	17,000	10,651	-	27,651
Depreciation	5,477	-	8,658	14,135	-	-	14,135
Program expense	39,612	138,202	67,074	244,888	-	-	244,888
Insurance	37,397	33,658	3,740	74,795	5,139	2,021	81,955
Office supplies	19,461	3,661	69,330	92,452	18,264	-	110,716
Postage	3,194	2,195	237	5,626	-	-	5,626
Printing	22,619	15,208	2,794	40,621	-	-	40,621
Repairs and maintenance	-	-	-	-	11,472	-	11,472
Technology	27,783	14,003	28,647	70,433	-	-	70,433
Training	500	2,650	7,480	10,630	34,591	-	45,221
Travel	36,786	19,856	20,343	76,985	-	-	76,985
Utilities	8,248	-	-	8,248	-	-	8,248
Meals and entertainment	-	-	-	-	1,136	-	1,136
Conference and meetings	1,409	991	1,209	3,609	-	-	3,609
Bank and credit card fees	-	-	-	-	813	-	813
Volunteer expenses	12,755	-	-	12,755	22,978	-	35,733
Fundraising and events	-	-	-	-	-	55,029	55,029
Other	-	-	-	-	13,292	-	13,292
Total Functional Expenses	\$ 1,553,554	\$ 1,468,581	\$ 489,206	\$ 3,511,341	\$ 343,798	\$ 123,884	\$ 3,979,023

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

Volunteers for Youth Justice Statement of Cash Flows

For the year ended June 30,

2023

Cash Flows from Operating Activities

Change in net assets	\$ 88,151
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	14,135
Amortization of right-to-use assets	22,987
Unrealized and realized loss (gain) on investments	(18,244)
Changes in operating assets and liabilities	
Grants and contracts receivable	(100,270)
Prepaid expenses	(3,109)
Other assets	(1,891)
Accounts payable	(463)
Accrued expenses	31,721
Operating lease liabilities	(22,987)

Net cash provided by (used in) operating activities	10,030
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Cash Flows from Investing Activities

Decrease in beneficial interest in assets of foundation	9,940
Purchase of property and equipment	(13,100)
Purchase of certificates of deposit	(1,150,000)
Proceeds from maturity of certificates of deposit	550,000

Net cash provided by (used in) investing activities	(603,160)
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Net change in cash and cash equivalents	(593,130)
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Cash and cash equivalents, beginning of year	754,277
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Cash and cash equivalents, end of year	\$ 161,147
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Schedule of Noncash Transactions

Lease liabilities arising from obtaining right-of-use assets	
Operating leases	\$ 82,470

Schedule of Certain Cash Flow Information

Cash paid for interest	\$ -
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The accompanying notes are an integral part of these financial statements.

Volunteers for Youth Justice Notes to the Financial Statements

Note 1: DESCRIPTION OF THE ORGANIZATION

Volunteers for Youth Justice (the Organization), is a volunteer-based, community supported nonprofit organization whose mission is to provide a community caring for children, youth, and families in crisis. Volunteers for Youth Justice's activities include the following:

CASA

Specially trained, volunteer *Court Appointed Special Advocates (CASA)* serve as officers of the court and "friends" to children in need. These volunteer advocates are assigned by judges to speak on behalf of children who have been placed in foster care due to abuse or neglect. Their primary objective is to ensure that each child is placed in a safe, permanent home.

Court Programs

TASC (Truancy Assessment Service Center) – The purpose of TASC is to provide early identification and assessment of truant children in grades K-5 and the prompt delivery of coordinated interventions to prevent continued unexcused absences.

FINS (Families in Need of Services) – Programs for families on the verge of crisis due to the ungovernable behavior of a child. The primary goal of FINS is to secure appropriate services to remedy the family's dysfunction.

Truancy/Intensive FINS – Specialized FINS officers work with the Caddo Parish school system, children and their families to identify the root cause of excessive unexcused absences and secure appropriate services to remedy the cause.

MCC (My Community Cares) – MCC reaches into the at-risk community locations providing care groups and resources to children and families. The mission of MCC is to strengthen families and support communities.

MRC (Misdemeanor Referral Center) provides essential services to our community to aid law enforcement and divert youth from juvenile detention.

SRC (School-Based Resource Center) extends direct services on school campuses, providing *TBRI®* Facilitators and Calming Studios, *TASC* officers, conflict resolution classes, leadership classes, and mentoring to students.

TBRI (Trust-Based Relational Intervention) - Trained Practitioners disarm fear-based behaviors to encourage connections with children by caring for physical needs, attachment issues, and sensory processing inside of Calming studios located on school campuses, juvenile court, and The Harbor. This program offers training to foster parents, bio-parents, as well as inmates at Caddo Correctional Center.

The Harbor - The Harbor is a community-based resource center where Volunteers for Youth Justice offers all their services, along with other nonprofits and other organizations providing extensive human services with a focus of anchoring families for success.

Youth Programs

Jumpstart – A diversion program providing educational workshops in a support group setting with volunteer facilitators trained to address the needs of at risk youth.

Volunteers for Youth Justice Notes to the Financial Statements

Note 1: DESCRIPTION OF THE ORGANIZATION (Continued)

Gems & Gents Mentoring – A program that brings together young people with adult mentors who assist with their educational, relational, and emotional development through group sessions, recreational activities, and community service. The Leadership Academy is a program of Gems & Gents, to provide a safe and supportive environment, whereby students are encouraged to improve their academic achievement, develop life skills, and embrace the servant leadership model for giving back to their school and community.

Conflict Resolution – A collaborative effort between Volunteers for Youth Justice and the Caddo Parish School Board, designed to address the dynamics that lead to violent behavior, with the goal of preventing future school fight violations.

Teen Court – A program designed to offer non-violent, first-time juvenile offenders the opportunity to be judged by a jury of their peers, accept responsibility for their actions, and make restitution for their offenses.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments with an original maturity of 90 days or less.

Grants and Contracts Receivable

Grants and contracts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of patrons to meet their obligations.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grants and Contracts Receivable (continued)

Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Investments

The Organization reports investments in equity securities with readily determinable fair values and all investments in debt securities, including certificates of deposit, at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities. Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met (either a stipulated time period ends, or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

Property and Equipment

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from three to five years.

Leases

The Organization leases office space and equipment. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities the statement of financial position.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Leases with an initial term of 12 months or less are not recorded on the statement of financial position. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Beneficial Interest in Assets of Foundation

Transfers of funds to the Community Foundation of North Louisiana, specifying Volunteers for Youth Justice as the beneficiary, are accounted for as an asset, in accordance with U.S. GAAP, and presented in the statement of financial position under the caption beneficial interest in assets of foundation.

Net Assets

The Organization 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 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 Organization, the environment in which it operates, the purposes specified in its 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.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

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. Contributions with donor restrictions that are both received and released within the same year are recorded as an increase in net assets with donor restrictions and as a satisfaction of program restrictions.

Revenue Recognition

Revenue from program service fees and payments under certain contracts is recognized as revenue when performance obligations under the terms of the contracts with customers are satisfied. Revenue received in advance is deferred and recognized over the periods to which the dates and fees relate. These amounts are included in performance obligation liabilities within the statement of financial position.

Volunteers for Youth Justice Notes to the Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (continued)

A significant portion of the Organization's grants and contracts are from government agencies. The benefits received by the public as a result of the assets transferred is not equivalent to commensurate value received by the government agencies and are therefore not considered exchange transactions. Grants and contracts are analyzed for measurable performance-related barriers or other barriers. Revenue is recognized as barriers are met. When applicable, funds received from non-exchange transactions in advance of barriers being met are recorded as refundable advances.

Contributions are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly removed the conditions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets with donor restrictions and net assets released from restrictions.

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Many volunteers donate significant amounts of time to Volunteers for Youth Justice in furthering its programs and objectives. These services are not recognized as contributions in the financial statements because the recognition criteria were not met.

Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to payroll, payroll taxes, and employee benefits are allocated based on actual percentages of employees in each functional area. Occupancy costs are allocated on a square footage basis. Supplies and depreciation are allocated based on the use of the related assets.

Income Taxes

Under section 501(c)(3) of the Internal Revenue Code and comparable state law, the Organization is exempt from taxes on income other than unrelated business income. Volunteers for Youth Justice currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes (continued)

The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of June 30, 2023, the Organization has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 21, 2023, and determined there were no subsequent events that occurred that required disclosure.

Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board issued guidance (Accounting Standards Codification [ASC] 842, *Leases*) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022 using a modified retrospective approach, with certain practical expedients available.

As a result of the adoption of the new lease accounting guidance, the Organization recognized on July 1, 2022, a lease liability of \$43,191, which represents the present value of the remaining operating lease payments of \$45,499, discounted using a risk free rate of 2.88%, and a right-of-use asset of \$43,191. No adjustment net assets was required.

The standard had a material impact on the Organization's statement of financial position, but did not have an impact on the statement of activities, nor statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

Volunteers for Youth Justice
Notes to the Financial Statements

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

The Organization maintains its financial assets primarily in cash and cash equivalents as well as grants and contract receivables due within one year to provide liquidity to ensure funds are available as the Organization's expenditures come due. The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

<i>June 30,</i>	2023
Total assets, at year-end	\$ 1,584,540
Less non-financial assets	
Prepaid expenses	(3,109)
Operating lease right-of-use assets, net	(90,398)
Property and equipment, net	(38,844)
Other assets	(8,754)
Financial assets at year-end	1,443,435
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	(304,408)
Financial assets available to meet cash needs for general expenditures within one year	\$ 1,139,027

The Organization is principally supported by its dues and fees charged for the services it provides. The goal of the Organization is to maintain available financial assets to meet its next 90 days of operating expenses of approximately \$1,000,000.

Volunteers for Youth Justice's beneficial interest in assets of foundation consist of donor-restricted gifts to be held in perpetuity. Income from the beneficial interest in assets of foundation is subject to an implicit time restriction and is not available for general expenditure.

Volunteers for Youth Justice
Notes to the Financial Statements

Note 4: GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consist of the following:

<i>June 30,</i>	2023
Louisiana Judicial Branch (CASA AP)	\$ 103,524
Louisiana Commission of Law Enforcement (CVA)	14,996
Louisiana Commission of Law Enforcement (TBRI VAP)	8,185
Louisiana Commission of Law Enforcement (TASC)	7,073
Office of Juvenile Justice (Youth Diversion)	22,333
Office of Juvenile Justice (MRC)	21,667
Caddo Parish School Board	83,820
Juvenile Court for Caddo Parish	68,796
City of Shreveport	44,866
Miscellaneous	1,179
Total grants and contracts receivable	376,439
Allowance for uncollectible receivables	-
Grants and contracts receivable, net	\$ 376,439

Note 5: CERTIFICATES OF DEPOSIT

At June 30, 2023, the Organization held certificates of deposit with a cost basis of \$600,000 and a fair value of \$601,441.

Note 6: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

<i>June 30,</i>	Estimated Useful Lives (in years)	2023
Furniture and equipment	3 - 5	\$ 87,943
Leasehold improvements	9	13,100
Less accumulated depreciation		(62,199)
Property and equipment, net		\$ 38,844

For the year ended June 30, 2023, depreciation expense was \$14,135.

Volunteers for Youth Justice
Notes to the Financial Statements

Note 7: LEASES

The Organization has operating leases for office space and equipment. The leases have remaining lease terms of 1 to 5 years. As of June 30, 2023, assets recorded under operating leases was \$90,398.

The components of lease expense consist of the following:

<i>For the year ended June 30,</i>	2023
Operating lease cost	\$ 27,436
Short-term lease cost	\$ 45,239

Weighted average remaining lease term and discount rates consist of the following:

<i>For the year ended June 30,</i>	2023
Weighted average remaining lease term	
Operating leases	3.40 years
Weighted average discount rate	
Operating leases	3.34%

Future minimum lease payments under non-cancellable leases as of June 30, 2023, were as follows:

<i>For the years ending June 30,</i>	Operating Leases
2024	31,154
2025	24,815
2026	20,924
2027	13,789
2028	5,572
Thereafter	-
Total future minimum lease payments	96,254
Less imputed interest	(5,856)
Present value of lease liabilities	\$ 90,398

Volunteers for Youth Justice
Notes to the Financial Statements

Note 7: LEASES (Continued)

Reported as of June 30, 2023

Current portion of operating lease liabilities	\$	23,712
Operating lease liabilities, less current portion		66,686
<hr/>		
Total	\$	90,398
<hr/>		

Note 8: BENEFICIAL INTEREST IN ASSETS OF FOUNDATION

In 2008, Volunteers for Youth Justice established a designated agency endowment fund agreement with the Community Foundation of North Louisiana (the Foundation) called "The Carolyn Williams Beaird Endowment for Volunteers for Youth Justice Fund" (the Fund). As the initial gift to the Fund, Volunteers for Youth Justice deposited \$110,300 from net assets with perpetual donor restrictions. Later that year, an additional \$30,000 of net assets with perpetual donor restrictions was also deposited by Volunteers for Youth Justice into the Fund. The Community Foundation then provided a dollar-for-dollar match of \$100,000 of endowment as a donor restricted contribution into the Fund. Under the terms of the agreement, variance power and legal ownership of the funds rest with the Foundation, and the Organization is the beneficiary of the reciprocal transfer. Net investment income and/or capital appreciation of the Fund, as governed by the Foundation's spending policy, is distributed to Volunteers for Youth Justice at least annually for as long as Volunteers for Youth Justice is a qualified charitable organization.

The value of the Fund at June 30, 2023, was \$304,408. For the year ended June 30, 2023, the Fund earned interest and dividends, which are reflected as net assets with donor restrictions in the financial statements. As of June 30, 2023, a distribution of \$12,019 was received by the Organization from the fund and used for operations.

Activity of this beneficial interest is summarized as follows:

<i>June 30,</i>		2023
<hr/>		
Balance, beginning of year	\$	297,544
Interest and dividends		5,097
Net realized and unrealized gain		16,803
Distributions to Volunteers for Youth Justice		(12,019)
Administrative fees		(3,017)
<hr/>		
Balance, end of year	\$	304,408
<hr/>		

Volunteers for Youth Justice Notes to the Financial Statements

Note 9: NET ASSETS

A summary of net assets without donor restrictions follows:

<i>June 30,</i>	2023
Undesignated	\$ 1,001,618
Invested in property and equipment	38,844
Total net assets without donor restrictions	\$ 1,040,462

A summary of net assets with donor restrictions follows:

<i>June 30,</i>	2023
Time restricted	\$ 304,408
Purpose restricted	
TASC Truancy grant	55,000
Total net assets with donor restrictions	\$ 359,408

Net assets were released from donor restrictions during 2023 by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by the donors as follows:

<i>For the year ended June 30,</i>	2023
Expiration of time restrictions	\$ 15,036
Satisfaction of purpose restrictions	
Contributions	82,995
Grants and contracts	3,458,661
Fundraisers and special events	150,148
Total net assets released from restrictions	\$ 3,706,840

Note 10: REVENUE

The Organization is recognizing revenue over time for certain cooperative endeavor agreements with local governmental entities. As of June 30, 2023, there was \$32,500 of performance obligations to be satisfied, of which the entire amount is expected to be recognized in revenue in the fiscal year ending June 30, 2024. Revenue of \$32,500 was recognized for the year ended June 30, 2023, that was related to prior year performance obligations. These performance obligations are based upon cooperative endeavor agreements related to the Organization's diversionary program for the aid and intervention of children involved in the juvenile court system (Jump Start). The Organization's method of recognizing revenue is the input method for performance obligations to be satisfied over time.

Volunteers for Youth Justice Notes to the Financial Statements

Note 10: REVENUE (Continued)

The Organization is recognizing revenue at a point in time for program service fees from various court and youth programs. As of June 30, 2023, the Organization had no outstanding performance obligations related to program service fees.

The Organization's remaining revenues from contributions, grants, contracts, fundraisers, and other sources are recognized in accordance with FASB ASC Topic 958, *Not-for-Profit Entities* (Topic 958).

Disaggregated Revenue

Approximately 66% of Topic 606 revenue earned was recognized over time, consisting of cooperative endeavor agreements with local government entities. The remaining 34% of Topic 606 revenue was recognized at a point in time, consisting of program service fee revenue.

A summary of disaggregated revenue information follows:

<i>For the year ended June 30,</i>	2023
Revenue from contracts with customers	
Recognized over time - Parish of Bossier	\$ 45,000
Recognized over time - Parish of Caddo	10,000
Recognized at a point in time - program service fees	27,783
Revenue and support from other sources	3,984,391
Total revenue	\$ 4,067,174

The Organization's customers for the purpose of Topic 606 are local governments located in Caddo and Bossier Parishes and local families in Northwest Louisiana. The cooperative endeavor agreements with local governments are based on a calendar year and are funded at the beginning of each contract year, as such, the Organization has no outstanding receivables at year-end. The remaining performance obligations related to these contracts of \$32,500 are included as performance obligation liabilities in contract balances below.

Program service fees are collected from local families participating in the court and youth programs at the time services are rendered. Accordingly, there are no contract assets or contract liabilities associated with these services.

Volunteers for Youth Justice
Notes to the Financial Statements

Note 10: REVENUE (Continued)

Contract Balances

A summary of contract balances follows:

<i>June 30,</i>	2023
Performance obligation liabilities, beginning of the year	\$ 32,500
Performance obligation liabilities, end of the year	\$ 32,500

Note 11: CONTRIBUTIONS IN-KIND

The Organization's policy related to contributions in-kind is to utilize the assets given to carry out the mission of the Organization. If an asset is provided that does not allow the Organization to utilize it in its normal course of business, the asset will be sold at its fair market value.

For the year ended June 30, 2023, the Organization received in-kind contributions of office space. All donated office space was utilized by the Organization's program and supporting services. There were no donor-imposed restrictions associated with the contributed office space. Donated office space is valued at the fair value of similar properties available in commercial real estate listings.

The components of donated office space contributed to the Organization consists of the following for the year ended June 30, 2023:

<i>For the year ended June 30, 2023</i>	Donated Office Space
Program services	
CASA	\$ 34,242
Court programs	70,410
Youth programs	64,794
Supporting services	
General and administrative	3,600
Total contributed space	\$ 173,046

Note 12: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
 - observable; or
 - can be corroborated by observable market data.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023.

Certificates of deposit: Valued using the rates currently offered for certificates of deposits with similar remaining maturities.

Beneficial interest in assets of foundation: Valued based on information provided by the Community Foundation of North Louisiana. The Community Foundation of North Louisiana is not traded on an active market; however, the Foundation has a pool of invested funds, which are invested in the active market.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements at the reporting date.

Volunteers for Youth Justice Notes to the Financial Statements

Note 12: FAIR VALUE MEASUREMENTS (Continued)

Assets measured at fair value on a recurring basis consists of the following:

<i>June 30, 2023</i>		Level 1	Level 2	Level 3	Total
Certificates of deposit	\$	-	\$ 601,441	\$ -	\$ 601,441
Beneficial interest in assets of foundation		-	-	304,408	304,408
Total assets at fair value	\$	-	\$ 601,441	\$ 304,408	\$ 905,849

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Management evaluated the significance of transfer between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the year ended June 30, 2023, there were no significant transfers in or out of Levels 1, 2 or 3.

Note 13: CONCENTRATIONS

Financial instruments that are exposed to concentrations of credit risk consist of cash and grants and contracts receivables. Grant and contracts receivables are principally with federal, state, local agencies, and foundations within the geographic area. Realization of these items is dependent on various individual economic conditions, and Volunteers for Youth Justice does not require collateral or other security to support accounts receivable. Receivables are carried at estimated net realizable values. As of June 30, 2023, 92% of grants and contracts receivable were due from five funding sources.

Approximately 43% of Volunteers for Youth Justice's revenue, excluding in-kind contributions, was from three funding sources for the year ended June 30, 2023. The current level of Volunteers for Youth Justice's operations and program services may be impacted or segments discontinued if the funding is not renewed.

The Organization maintains cash with a financial institutions. Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC), up to certain limits. At June 30, 2023, there were no cash deposits with financial institutions in excess of federally insured limits in excess of the FDIC limit of \$250,000.

Volunteers for Youth Justice Notes to the Financial Statements

Note 14: DEFINED CONTRIBUTION PLAN

Volunteers for Youth Justice maintains a Simple IRA retirement plan for its employees. Volunteers for Youth Justice contributes 3% of eligible wages. Contributions for the year ended June 30, 2023 totaled \$21,693.

Note 15: CONTINGENCIES

Grants

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



SUPPLEMENTARY INFORMATION



Volunteers for Youth Justice
Schedule of Compensation, Reimbursements, Benefits, and
Other Payments to Agency Head
For the Year Ended June 30, 2023

Agency Head Name: Kelli Todd, Executive Director

Purpose	Amount	
Salary	\$	115,008
Payroll taxes	\$	8,509
Retirement	\$	3,221
Insurance (Health)	\$	13,765
Insurance (Life)	\$	1,440
Cell phone	\$	1,200
Reimbursements	\$	119
Travel	\$	395

See Independent Auditors' Report.

Volunteers for Youth Justice
Schedule of Revenue and Expenditures – CASA Assistance Program Grant
For the Year Ended June 30, 2023

Revenue	
Federal - TANF	\$ 483,036
State - CASA AP	396,512
<hr/>	
Total revenue	879,548
<hr/>	
Expenditures	
Salaries	477,110
Fringe	94,024
Professional services	13,747
Operating expenses	118,371
Travel	18,806
Training	2,319
Equipment	7,985
Supplies	30,712
Printing and copying	1,093
Administrative costs	115,381
<hr/>	
Total expenditures	879,548
<hr/>	
Excess (deficiency) of revenues over expenditures	\$ -
<hr/>	

See Independent Auditors' Report.

**Volunteers for Youth Justice
Justice System Funding Schedule – Receiving Entity
For the Year Ended June 30, 2023**

Identifying Information

Entity Name	Volunteers for Youth Justice
LLA Entity ID #	7141
Date that reporting period ended	6/30/2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
Cash Basis Presentation		

Receipts From:			
Juvenile Court for Caddo Parish - Civil Fees	\$	1,936	\$ 477
Juvenile Court for Bossier Parish - Civil Fees		2,048	4,469
Subtotal Receipts	\$	3,984	\$ 4,946
Ending Balance of Amounts Assessed but Not Received	\$	-	\$ -

Note: The additional Collecting/Disbursing Schedule required under Act 87 is not applicable for Volunteers for Youth Justice, as the entity only receives funds.



REPORTS ON INTERNAL CONTROL AND COMPLIANCE MATTERS





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

To the Board of Directors
Volunteers for Youth Justice
Shreveport, 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 Volunteers for Youth Justice (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 year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Volunteers for Youth Justice'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 Volunteers for Youth Justice's internal control. Accordingly, we do not express an opinion on the effectiveness of the Volunteers for Youth Justice'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.

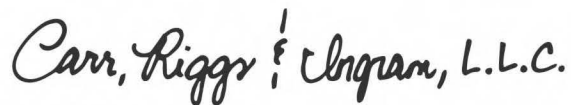
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Volunteers for Youth Justice'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.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 21, 2023



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**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
Volunteers for Youth Justice
Shreveport, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Volunteers for Youth Justice'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 Volunteers for Youth Justice's major federal programs for the year ended June 30, 2023. Volunteers for Youth Justice's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Volunteers for Youth Justice 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, 2023.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Volunteers for Youth Justice 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 Volunteers for Youth Justice'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 Volunteers for Youth Justice's federal programs.

Auditors' 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 Volunteers for Youth Justice'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 Volunteers for Youth Justice'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 Volunteers for Youth Justice'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 Volunteers for Youth Justice'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 Volunteers for Youth Justice'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.

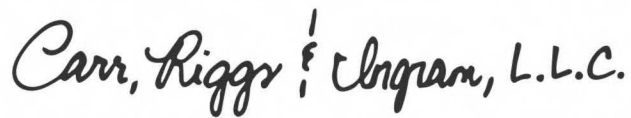
Report on Internal Control over Compliance

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 Auditors' 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.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive, flowing script.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 21, 2023

Volunteers for Youth Justice
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I – Summary Of Auditors’ Results

Financial Statements

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

Federal Awards

- | | |
|--|------------|
| 1. Type of auditors’ report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? | No |
| 4. Identification of major programs | |

Assistance Listing Number	Federal Program
93.558	Temporary Assistance for Needy Families (TANF)
5. Dollar threshold used to distinguish between type A and type B programs	\$750,000
6. Auditee qualified as low-risk under 2CFR 200.520	No

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

**Volunteers for Youth Justice
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Section IV – Summary of Prior Year Findings

No matters were reported.

Volunteers for Youth Justice
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency	Assistance	Contract/			
Pass-through Grantor	Listing	Grant Number	Expenditures	Payments to	
Program Title	Number			Subrecipients	
U.S. Department of Health and Human Services					
Passed through the State of Louisiana Supreme Court					
Temporary Assistance for Needy Families (TANF)	93.558	FY 2022-2023	\$ 483,036	\$	-
Total Department of Health and Human Services			483,036		-
U.S. Department of Justice					
Direct Programs					
		15PJDP-22-GK-			
STOP School Violence	16.839	03885-STOP	121,947		-
Passed through the Louisiana Commission on Law Enforcement					
Juvenile Justice Delinquency Prevention	16.540	7306	6,689		-
		2020-VA-03-6768			
		2021-VA-03-7152			
		2020-VA-03-6763			
Crime Victim Assistance	16.575	2021-VA-03-7151	259,589		-
Total Department of Justice			388,225		-
Total Expenditures of Federal Awards			\$ 871,261	\$	-

See Independent Auditors' Report.

Volunteers for Youth Justice
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal spending of Volunteers for Youth Justice (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the financial statements. Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not represent the financial position of the Organization.

Note 2: INDIRECT COST RATE

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the year ended June 30, 2023, Volunteers for Youth Justice did not elect to use this rate.

Note 3: LOAN / LOAN GUARANTEE OUTSTANDING BALANCES

Volunteers for Youth Justice did not have any federal loans or loan guarantees outstanding during the year ended June 30, 2023.

Note 4: SUBRECIPIENTS

During the year ended June 30, 2023, Volunteers for Youth Justice had no subrecipients.

Note 5: NONCASH ASSISTANCE AND OTHER

Volunteers for Youth Justice did not receive any noncash assistance or federally funded insurance during the year ended June 30, 2023.

Note 6: CONTINGENCIES

Grant monies received and disbursed by Volunteers for Youth Justice are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, Volunteers for Youth Justice does not believe that such disallowance, if any, would have a material effect on the financial position of Volunteers for Youth Justice.

Note 7: FEDERAL PASS-THROUGH FUNDS

Volunteers for Youth Justice is also the subrecipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.



Volunteers for Youth Justice

STATEWIDE AGREED-UPON PROCEDURES REPORT

June 30, 2023

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of Volunteers for Youth Justice
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. Volunteers for Youth Justice's management is responsible for those C/C areas identified in the SAUPs.

Volunteers for Youth Justice (the Organization) 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 results are as follows:

Written Policies and Procedures

1. 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:

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- d) ***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).

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: This procedure is not applicable as Volunteers for Youth Justice is not a governmental entity.

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

Results: This procedure is not applicable as Volunteers for Youth Justice is not a governmental entity.

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

Results: No exceptions were found as a result of applying the procedure.

- l) ***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.

Results: This procedure is not applicable as Volunteers for Youth Justice is not a governmental entity.

Board or Finance Committee

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

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: This procedure is not applicable as Volunteers for Youth Justice is not a governmental entity.

- d) 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.

Results: This procedure is not applicable as Volunteers for Youth Justice did not have any audit findings in the prior year.

Bank Reconciliations

3. 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:

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- c) 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.

Results: One exception was identified relating to documentation reflecting management researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

Collections (excluding electronic funds transfers)

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

Results: CRI obtained a list of deposits sites and management's representation that the listing was complete.

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

- a) Employees responsible for cash collections do not share cash drawers/registers;

Results: No exceptions were found as a result of applying the procedure.

- b) 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;

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: Two exceptions were identified where the deposit was not made within one business day of receipt.

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

Results: No exceptions were found as a result of applying the procedure.

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

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

Results: CRI obtained listing of locations that process payments and management's representation that the listing was complete.

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

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- e) 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.

Results: No exceptions were found as a result of applying the procedure.

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

- a) Observe 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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- 11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, 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.

Results: No exceptions were found as a result of applying the procedure.

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

- 12. 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.

Results: CRI obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period and management's representation that the listing was complete.

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

- a) Observe 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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- 14. Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by

(1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Results: No exceptions were found as a result of applying the procedure.

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

15. 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

- a) 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);

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

Contracts

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

- a) 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;

Results: This procedure is not applicable as the contracts selected were not required to be bid in accordance with the Louisiana Public Bid Law.

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

Results: This procedure is not applicable as Volunteers for Youth Justice's policies did not require board approval of the contracts selected.

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

Results: This procedure is not applicable as the contracts selected were not amended.

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

Results: No exceptions were found as a result of applying the procedure.

Payroll and Personnel

- 17. 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.

Results: No exceptions were found as a result of applying the procedure.

- 18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #17 above, obtain attendance records and leave documentation for the pay period, and

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

Results: No exceptions were found as a result of applying the procedure.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials;

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- 20. 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.

Results: No exceptions were found as a result of applying the procedure.

Ethics

- 21. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and
 - a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - b) Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: This procedure is not applicable to Volunteers for Youth Justice as a nonprofit.

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

Results: This procedure is not applicable to Volunteers for Youth Justice as a nonprofit.

Debt Service

- 23. 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.

Results: This procedure is not applicable to Volunteers for Youth Justice as a nonprofit.

24. 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).

Results: This procedure is not applicable to Volunteers for Youth Justice as a nonprofit.

Fraud Notice

25. 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.

Results: Management represented that no misappropriations of public funds or assets occurred during the fiscal period.

26. 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.

Results: The notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds is not posted on Volunteers for Youth Justice's website. No other exceptions were identified.

Information Technology Disaster Recovery/Business Continuity

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

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

Results: We performed the procedure and discussed the results with management.

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

Results: We performed the procedure and discussed the results with management.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and

observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: No exceptions were found as a result of applying the procedure.

Prevention of Sexual Harassment

29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Results: This procedure is not applicable to Volunteers for Youth Justice as a nonprofit.

30. 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).

Results: This procedure is not applicable to Volunteers for Youth Justice as a nonprofit.

31. 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:

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

Results: This procedure is not applicable to Volunteers for Youth Justice as a nonprofit.

We were engaged by Volunteers for Youth Justice 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 Volunteers for Youth Justice 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.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana

December 21, 2023

December 21, 2023

Louisiana Legislative Auditor 1600 North 3rd Street
Baton Rouge, LA 70802

And

Carr, Riggs & Ingram, LLC
1000 East Preston Avenue
Suite 200
Shreveport, LA 71105

Re: Management's Response to Agreed-Upon Procedures

The Management of Volunteers for Youth Justice has reviewed the Independent Accountants' Report on Applying Agreed-Upon Procedures. We are in agreement with the report as provided by Carr, Riggs & Ingram, LLC. In addition, Volunteers for Youth Justice will implement changes or additions to its policies and procedures where necessary and cost-beneficial to meet the expectations identified in the report and future agreed-upon procedures engagements.

Sincerely,



Kelli Todd
Executive Director

