

**CRIMINAL JUSTICE COORDINATING COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2023**

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Daigrepoint & Brian
Certified Public Accountants

Independent Auditors' Report

To the Board of Directors
Criminal Justice Coordinating Council
Baton Rouge, LA

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Criminal Justice Coordinating Council (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Criminal Justice Coordinating Council as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion


We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Criminal Justice Coordinating Council 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.

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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 Criminal Justice Coordinating Council's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing the 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 Criminal Justice Coordinating Council'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 Criminal Justice Coordinating Council's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2024, on our consideration of Criminal Justice Coordinating Council'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 Criminal Justice Coordinating Council'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 Criminal Justice Coordinating Council's internal control over financial reporting and compliance.



Daigrepont & Brian, APAC
Baton Rouge, LA

May 31, 2024

**CRIMINAL JUSTICE COORDINATING COUNCIL
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023**

ASSETS

Current Assets	
Cash	\$ 475,182
Grants Receivable	36,216
Other Current Assets	<u>4,456</u>
Total Current Assets	515,854
Property and Equipment, Net	<u>6,802</u>
Total Assets	<u><u>\$ 522,656</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	<u>\$ 29,478</u>
Total Current Liabilities	<u>29,478</u>
Total Liabilities	29,478
Net Assets	
Without Donor Restrictions	68,498
With Donor Restrictions	<u>424,680</u>
Total Net Assets	<u>493,178</u>
Total Liabilities and Net Assets	<u><u>\$ 522,656</u></u>

See accompanying notes and independent auditors' report.

**CRIMINAL JUSTICE COORDINATING COUNCIL
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDING DECEMBER 31, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
Gifts and Grants	\$ 153,300	\$ 840,966	\$ 994,266
Other Income	2,300	-	2,300
Net Assets Released from Restriction	663,710	(663,710)	-
Total Revenues	<u>819,310</u>	<u>177,256</u>	<u>996,566</u>
EXPENSES			
Program Services	705,644	-	705,644
Management and General	82,115	-	82,115
Total Expenses	<u>787,759</u>	<u>-</u>	<u>787,759</u>
CHANGE IN NET ASSETS	31,551	177,256	208,807
Net Assets - Beginning of Year	<u>36,947</u>	<u>247,424</u>	<u>284,371</u>
Net Assets - End of Year	<u>\$ 68,498</u>	<u>\$ 424,680</u>	<u>\$ 493,178</u>

See accompanying notes and independent auditors' report.

**CRIMINAL JUSTICE COORDINATING COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023**

	Program Services	Management & General	Total
Advertising	\$ 19,544	\$ 1,700	\$ 21,244
Depreciation	1,710	149	1,859
Dues and Subscriptions	-	8,126	8,126
Employee Benefits	50,191	4,364	54,555
Insurance	8,210	714	8,924
Office Expense	81,599	7,096	88,695
Payroll Taxes	32,720	2,845	35,565
Professional Fees	42,319	3,680	45,999
Program Costs	9,655	-	9,655
Rent	12,917	1,123	14,040
Repairs and Maintenance	-	137	137
Salaries	427,701	37,191	464,892
Travel and Meetings	19,078	14,990	34,068
	<u>\$ 705,644</u>	<u>\$ 82,115</u>	<u>\$ 787,759</u>

See accompanying notes and independent auditors' report.

**CRIMINAL JUSTICE COORDINATING COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING DECEMBER 31, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 208,807
Adjustments to reconcile net revenues over expenses to net cash provided by operating activities:	
Depreciation	1,859
Increase in grants receivable	(36,216)
Decrease in other current assets	181
Increase in accounts payable	6,030
Decrease in payroll liabilities	(2,178)
Net cash provided by operating activities	<u>178,483</u>
INCREASE IN CASH	178,483
CASH, BEGINNING OF YEAR	<u>296,699</u>
CASH, END OF YEAR	<u><u>\$ 475,182</u></u>

See accompanying notes and independent auditors' report.

**CRIMINAL JUSTICE COORDINATING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2023**

1. Summary of Significant Accounting Policies

Organization

The Criminal Justice Coordinating Council (CJCC) was formed to foster and promote collaboration, inclusion, and equity among justice leaders, service providers, and community representatives in East Baton Rouge Parish. The CJCC is a diverse group of leaders that include elected and senior officials, law enforcement, judicial and court leadership, and behavioral health professionals who strive to develop effective ways to administrate an equitable justice system and advance public safety.

The CJCC operates a pre-trial diversion and recovery program through funding from the City of Baton Rouge and Parish of East Baton Rouge. The goal of this program is to provide safer, more effective alternatives to incarceration.

The CJCC also operates various social reform initiatives including a Rapid Case Assessment Team (RCAT). This program is a collaborative partnership among key justice stakeholders who focus on case review, service connection and identifying racial, ethnic and socioeconomic disparities for newly arrested individuals charged with nonviolent misdemeanor and/or low-level felony offenses to ultimately reduce the average prison population and length of stay.

Through a collaborative effort between the CJCC, LA DPS&C, and the Wilson Foundation, the CJCC created the Capital Area Prisoner Reentry Initiative (CAPRI) which is a collaborative of community-based service providers, justice officials, and Probation and Parole members who work to identify barriers, improve success, and reduce recidivism for people returning to society from prison.

Basis of Accounting

The current year financial statements of the CJCC have been prepared on the accrual basis of accounting according to accounting principles generally accepted in the United States of America. Accordingly, all significant receivables, payables and other liabilities are reflected in the financial statements.

Use of Estimates

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

Cash

Cash consists of deposits held with a bank.

Property and Equipment

Property and equipment are stated at cost less allowances for depreciation. Depreciation is computed using the straight line method over the estimated useful life of the asset.

**CRIMINAL JUSTICE COORDINATING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2023**

1. Summary of Significant Accounting Policies - Continued

Assets

The CJCC reports information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions are net assets that are not subject to donor-imposed restrictions and are available for use at the organization's discretion.

Net Assets With Donor Restrictions are net assets subject to donor-imposed restrictions that may or will be met by either actions of the organization or the passage of time. Once the restrictions are met, they are reclassified to net assets without donor restrictions.

Revenue Recognition

Revenue from gifts and grants are recorded as revenue when received or when an unconditional promise to give is made. Gifts and grants received are available for unrestricted use unless there is a restriction imposed by the awarding entity or agency.

Grants Receivable

Grants receivable related to gifts or grants are recorded at their net realizable value less an allowance for doubtful accounts. For the year ended December 31, 2023 there was no allowance for doubtful accounts as management considers the balance to be collectible.

Functional Expenses

The CJCC allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expense classification. Other expenses are allocated between programs and supporting services based on management's best estimate of time, percentage, or square footage used, among other factors.

Donated Services

Unpaid board members conduct a significant portion of the CJCC's functions. The value of this contributed time is not reflected in the accompanying financial statements since the service performed does not meet the criteria necessary for recognition.

Income Taxes

The CJCC accounts for income taxes in accordance with FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management believes it has no material uncertain tax positions and, accordingly has not recognized a liability for any unrecognized tax benefits.

The CJCC is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The CJCC's open audit periods are 2020 through 2022.

**CRIMINAL JUSTICE COORDINATING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2023**

1. Summary of Significant Accounting Policies - Continued

Subsequent Events

In preparing these financial statements the CJCC has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

Advertising

The CJCC expenses all advertising costs as incurred.

2. Concentrations

From time to time the CJCC maintains cash balances in banks that are in excess of FDIC insurable limits. Management periodically evaluates the integrity of the entities that hold the CJCC's cash.

The CJCC derives substantially all of its revenues from gifts and grants. Concentrations of revenue from gifts and grants are as follows:

	<u>Revenue</u>	<u>Percentage</u>
Donor 1	\$ 455,066	46%
Donor 2	270,000	27%
Donor 3	224,200	23%

3. Commitments and Contingencies

Gifts and grants are subject to potential examination from the awarding entity or agency for proper expenditure of funds. Such examinations could lead to requests for reimbursement of expenditures disallowed under the terms of the agreement. It is the opinion of management that any potential examinations will not result in any requests for reimbursement.

4. Property and Equipment

Property and equipment, related service lives, and accumulated depreciation at year end is as follows:

	<u>Estimated Service Lives</u>	<u>Amount</u>
Furniture and Equipment	3 years	\$ 9,478
Leasehold Improvements	7 years	3,498
		<u>12,976</u>
Accumulated Depreciation		(6,174)
Property and Equipment, Net		<u><u>\$ 6,802</u></u>

**CRIMINAL JUSTICE COORDINATING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2023**

5. Liquidity and Availability of Financial Assets

The following reflects the CJCC's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of a contractual or donor imposed restrictions within one year of the balance sheet date.

Financial Assets at Year End	
Cash	\$ 475,182
Grants Receivable	36,216
Less: Donor Imposed Restrictions	(424,680)
Financial Assets Available for General Expenditures	<u>\$ 86,718</u>

6. Net Assets with Donor Restrictions

Changes in net assets with donor restrictions during the year were as follows:

	Beginning of Year	Increases	Decreases	End of Year
Pre-trial Diversion Program	\$ 166,726	\$ 343,000	\$ (268,354)	\$ 241,372
Justice Reform Initiatives	5,698	191,700	(194,600)	2,798
Rapid Case Assessment Team	-	150,000	(43,215)	106,785
Capital Area Prisoner Re-Entry Initiative	-	74,200	(475)	73,725
American Rescue Plan Program	-	82,066	(82,066)	-
Just Trust Fund	75,000	-	(75,000)	-
	<u>\$ 247,424</u>	<u>\$ 840,966</u>	<u>\$ (663,710)</u>	<u>\$ 424,680</u>

The increases in net assets noted above are designed to fund various programs as stipulated by the awarding entity or agency. When the related purpose restriction is satisfied, these net assets with donor restrictions are released to net assets without donor restrictions and reported on the statement of activities as net assets released from restrictions.

7. Lease Liability

CJCC had a right-of-use leased asset for office space through an operating lease which began on January 1, 2022. The lease is paid in monthly installments of \$1,170. The carrying liability is recorded at the present value of the future lease payments using the U.S. Treasury Rate as of January 1, 2022 which was 0.78%. The lease matured on December 31, 2023. The lease contains renewal options under similar terms which CJCC has exercised.

**CRIMINAL JUSTICE COORDINATING COUNCIL
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDING DECEMBER 31, 2023**

Executive Director: Chris Csonka

Salary	\$ 125,000
Health Insurance	9,086
Retirement	<u>3,750</u>
	<u>\$ 137,836</u>

See accompanying notes and independent auditors' report.



Daigrepoint & Brian
Certified Public Accountants

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

To the Board of Directors
Criminal Justice Coordinating Council
Baton Rouge, LA

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 Criminal Justice Coordinating Council (a non-profit organization), which comprise the statements of financial position as of December 31, 2023 and the related statements of activities and changes in net assets, 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 May 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Criminal Justice Coordinating Council'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Criminal Justice Coordinating Council's internal control. Accordingly, we do not express an opinion on the effectiveness of Criminal Justice Coordinating Council'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 have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Criminal Justice Coordinating Council'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 determination of 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Daigrepoint & Brian, APAC
Baton Rouge, LA

May 31, 2024

**CRIMINAL JUSTICE COORDINATING COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

We have audited the financial statements of the Criminal Justice Coordinating Council, as of December 31, 2023, and for the year then ended, and have issued our report thereon dated May 31, 2024. 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.

Summary of Auditors' Reports

Type of auditor's report issued	Unmodified		
Material weakness(es) identified?	Yes	No	<u>✓</u>
Significant deficiencies identified that are not considered to be a material weakness?	Yes	No	<u>✓</u>
Noncompliance material to the financial statements	Yes	No	<u>✓</u>

Findings

There are no findings for the year ended December 31, 2023

Questioned Costs

There are no questioned costs for the year ended December 31, 2023

**CRIMINAL JUSTICE COORDINATING COUNCIL
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Summary of Prior Year Findings

There were no prior year audit findings.

Summary of Prior Questioned Costs

There were no prior year questioned costs.