



**JEFFERSON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS**

FINANCIAL STATEMENTS

December 31, 2021 and 2020



	Page
REPORT	
Independent Auditors' Report.....	1
FINANCIAL STATEMENTS	
Statements of Financial Position.....	4
Statements of Activities.....	5
Statement of Functional Expenses 2021.....	6
Statement of Functional Expenses 2020.....	7
Statements of Cash Flows.....	8
Notes to Financial Statements	9
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits, and Other Payments to Agency Head.....	16
REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	17
Schedule of Findings and Responses.....	19
Summary Schedule of Prior Audit Findings.....	20



Carr, Riggs & Ingram, LLC
111 Veterans Boulevard
Suite 350
Metairie, LA 70005

504.837.9116
504.837.0123 (fax)
CRlcpa.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Jefferson Society for the Prevention of Cruelty to Animals
Jefferson, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Jefferson Society for the Prevention of Cruelty to Animals (JSPCA) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of JSPCA as of December 31, 2021, and the respective changes in financial position and, where applicable cash flows therefore for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 JSPCA, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about JSPCA's ability

to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 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, 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 JSPCA'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 JSPCA'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.

Report on 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 purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and

certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of JSPCA'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 JSPCA'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 JSPCA's internal control over financial reporting and compliance.

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

Metairie, Louisiana
June 28, 2022

Jefferson Society for the Prevention of Cruelty to Animals
Statements of Financial Position

<i>December 31,</i>	2021	2020
Assets		
Cash and cash equivalents	\$ 801,684	\$ 801,122
Restricted cash	410,131	165,743
Accounts receivable	407,776	141,263
Certificates of deposit - current	319,057	318,178
Investments	507,551	7,725
Furniture and equipment, net	2,460	-
Total assets	\$ 2,448,659	\$ 1,434,031
Liabilities and Net Assets		
Accounts payable and accrued expenses	\$ 16,116	\$ 25,759
Due to Jefferson Parish	179,237	7,230
Total liabilities	195,353	32,989
Net assets		
Without donor restrictions	2,253,306	1,401,042
Total net assets	2,253,306	1,401,042
Total liabilities and net assets	\$ 2,448,659	\$ 1,434,031

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

Jefferson Society for the Prevention of Cruelty to Animals
Statements of Activities

<i>For the years ended December 31,</i>	2021	2020
Revenues and support - without donor restrictions		
Program revenues	\$ 1,179,146	\$ 806,909
Donations and grants	602,558	77,742
Fundraising	-	6,148
Dividends and interest	1,975	4,651
Total revenues and support - without donor restrictions	1,783,679	895,450
Expenses		
Program services	819,700	728,831
Supporting services	111,715	87,718
Total expenses	931,415	816,549
Change in net assets	852,264	78,901
Net assets at beginning of year	1,401,042	1,322,141
Net assets at end of year	\$ 2,253,306	\$ 1,401,042

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

Jefferson Society for the Prevention of Cruelty to Animals
Statement of Functional Expenses

For the year ended December 31,

2021

	Program Services		Supporting Services		Totals
	Animal Services	Other Programs	Fundraising	Management and General	
Contract services	\$ 491,107	\$ -	\$ -	\$ -	\$ 491,107
Animal shelter	180,175	-	-	-	180,175
Payroll	54,565	-	-	36,782	91,347
Medical	48,876	-	-	-	48,876
Contract labor	15,113	-	-	25,767	40,880
Office supplies	1,658	-	-	23,993	25,651
Other	2,083	18,934	24	48	21,089
Accounting	-	-	-	16,400	16,400
Insurance	-	-	-	7,987	7,987
Telephone	-	3,750	-	-	3,750
Printing	1,293	1,690	-	593	3,576
Postage and delivery	152	159	-	121	432
Depreciation	145	-	-	-	145
Pet Fest expenses	-	-	-	-	-
Total	\$ 795,167	\$ 24,533	\$ 24	\$ 111,691	\$ 931,415

The accompanying notes are an integral part of this financial statement.

Jefferson Society for the Prevention of Cruelty to Animals
Statement of Functional Expenses

For the year ended December 31,

2020

	Program Services		Supporting Services		Totals
	Animal Services	Other Programs	Fundraising	Management and General	
Contract services	\$ 414,368	\$ -	\$ -	\$ -	\$ 414,368
Animal shelter	148,959	-	-	-	148,959
Payroll	56,109	-	-	39,241	95,350
Medical	41,656	-	-	-	41,656
Contract labor	17,244	-	-	8,748	25,992
Office supplies	2,783	-	-	14,918	17,701
Other	2,042	39,466	24	78	41,610
Accounting	-	-	-	15,500	15,500
Insurance	-	-	-	7,964	7,964
Telephone	-	3,437	-	-	3,437
Printing	748	1,666	-	695	3,109
Postage and delivery	165	188	-	377	730
Pet Fest expenses	-	-	173	-	173
Depreciation	-	-	-	-	-
Total	\$ 684,074	\$ 44,757	\$ 197	\$ 87,521	\$ 816,549

The accompanying notes are an integral part of this financial statement.

Jefferson Society for the Prevention of Cruelty to Animals
Statements of Cash Flows

<i>For the years ended December 31,</i>	2021	2020
Operating Activities		
Change in net assets	\$ 852,264	\$ 78,901
Adjustments to reconcile change in net assets to net cash provided by (used in) by operating activities		
Depreciation	145	-
Change in operating assets and liabilities		
Accounts receivable	(266,513)	29,267
Accounts payable	(9,643)	(5,096)
Due to Jefferson Parish	172,007	(8,696)
Net cash provided by (used in) operating activities	748,260	94,376
Investing Activities		
Purchase of investments	(499,826)	-
Purchase of certificates of deposit	-	(245,129)
Purchase of property and equipment	(2,605)	-
Increase on certificates of deposit	(879)	(1,424)
Net cash provided by (used in) investing activities	(503,310)	(246,553)
Net change in cash, cash equivalents and restricted cash	244,950	(152,177)
Cash, cash equivalents and restricted at beginning of year	966,865	1,119,042
Cash, cash equivalents, and restricted cash at end of year	\$ 1,211,815	\$ 966,865

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

Jefferson Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

Note 1: DESCRIPTION OF THE ORGANIZATION

Jefferson Society for the Prevention of Cruelty to Animals (JSPCA) is a Louisiana not-for-profit corporation. JSPCA was incorporated on July 16, 1970 under the previous legal name of The Jefferson Parish Society for the Prevention of Cruelty to Animals and changed to its current legal name on January 14, 1983.

JSPCA was established to prevent cruelty to animals and to aid in the relief of their suffering, and to promote humane education; to support Jefferson Protection and Animal Welfare Services (JPAWS) to aid in the return of lost animals to their owners and/or find suitable homes for those animals without owners; to develop and/or support spay/neuter programs; to secure by lawful means the arrest, conviction, and punishment of persons violating animal cruelty and welfare laws; to promote the creation and passage of animal welfare legislation, and to raise contributions and distribute contributions to other not-for-profit organizations organized for similar purposes for which the corporation is organized.

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. Estimates that are particularly susceptible to significant change in the near term are related to the allocation of expenses by function.

Cash and Cash Equivalents

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

Jefferson Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Cash

Restricted cash represents amounts restricted under the Jefferson Parish Cooperative Endeavor Agreement (CEA). See Note 4.

Accounts Receivable

Accounts receivable represent sales of rabies tags that have not been collected from participating veterinarians. Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. As of December 31, 2021 and 2020, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

Certificates of Deposit

The certificates of deposit are stated at cost, which approximates fair value, and has a one year term.

Investments

JSPCA reports investments at their fair values in the Statements of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statements 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. There were no investments restricted by donors reported as of and for the years ended December 31, 2021 and 2020. Investments consisted of money market funds and U.S. Treasury obligations at December 31, 2021 and 2020.

Due to Jefferson Parish

Due to Jefferson Parish represents amounts due to the JPAWS as a result of the cooperative endeavor agreement between JSPCA and the Parish. See Note 4.

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 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.

Jefferson Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

JSPCA 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 JSPCA, 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. There were no donor restricted net assets at December 31, 2021 and 2020.

Revenue Recognition

Program revenues are accounted for under ASC Topic 606, *Revenue from Contracts with Customers* (ASC 606), recognizing revenue when performance obligations under the terms of the contracts with customers are satisfied.

Donations are recognized when cash, or 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 released the restriction.

Donated Services

Donated services are recognized as contributions in accordance with ASC 958 if the services: (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and (c) would otherwise be purchased by JSPCA. The members of the Board of Directors serve without compensation. Volunteers also provide animal care and fund-raising services throughout the year that are not recognized as contributions in the financial statements since recognition criteria under ASC 958 were not met.

Jefferson Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities. The Statements of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include personnel costs, professional services, office expenses, information technology, and other, which are allocated on the basis of estimates of time and effort.

Income Taxes

JSPCA is a not-for-profit organization that is exempt from federal income taxes pursuant to Section 501(c)(3) of the Internal Revenue Code (IRC) and classified by the IRC as other than a private foundation. Management has evaluated its tax positions and has determined that there are no uncertain tax positions that require adjustments to or disclosure in the financial statements. JSPCA believes it is no longer subject to income tax examinations prior to 2019.

Reclassifications

Certain reclassifications were made to prior year balances in the Statements of Financial Position to conform with current year presentation.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 28, 2022. See Note 9 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Jefferson Society for the Prevention of Cruelty to Animals Notes to Financial Statements

Note 3: FINANCIAL ASSET AVAILABILITY

JSPCA maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as its expenditures come due. The following reflects JSPCA'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 restrictions.

<i>December 31,</i>	2021	2020
Financial assets at year-end	\$ 2,446,199	\$ 1,434,031
Less restricted cash per Jefferson Parish CEA	(410,131)	(165,743)
Less other financial assets restricted per Jefferson Parish CEA	(581,422)	(540,984)
Financial assets available to meet cash needs for general expenditure within one year	\$ 1,454,646	\$ 727,304

Note 4: COOPERATIVE ENDEAVOR AGREEMENT (CEA)

Effective January 1, 2014, the Parish and JSPCA entered into a CEA for four years that was extended in December 2017 and extended for an additional four years in August 2021. Per the terms of the CEA, JSPCA is responsible for administering a rabies vaccination program with participating veterinarian clinics in the Parish. In return for these services, JSPCA receives \$20 for each altered animal and \$25 for each unaltered animal, in addition to fees for breeder permits. The CEA requires the JSPCA to maintain a separate bank account for the collection of these fees and this account is recorded as Restricted Cash on the Statements of Financial Position.

The CEA further requires \$10 for each vaccination to be allocated to the JPAWS operations and the remaining to be used to pay for no or low cost spay/neuter procedures and related educational programs administered by JSPCA. Costs for administration of the rabies vaccination program and the spay/neuter program are charged against the amount allocated to JPAWS operations and any remaining amount shall be remitted to JPAWS as requested by the Parish. The cumulative amounts of funds remaining to JPAWS was \$179,237 and \$7,230 at December 31, 2021 and 2020, respectively. The cumulative amount of unrestricted net assets that are contractually restricted by the CEA are \$581,422 and \$540,984 at December 31, 2021 and 2020, respectively.

Jefferson Society for the Prevention of Cruelty to Animals Notes to Financial Statements

Note 5: INVESTMENTS AND 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 December 31, 2021 and 2020.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by JSPCA are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by JSPCA are deemed to be actively traded.

U.S. Treasury obligations: Valued at the documented trade history for the exact security on which the obligation is sold.

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 JSPCA 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.

Jefferson Society for the Prevention of Cruelty to Animals Notes to Financial Statements

Note 5: INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

The following tables summarize the valuation of JSPCA's investments and financial instruments according to the aforementioned descriptions as of December 31:

<i>December 31, 2021</i>	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 7,726	\$ -	\$ -	\$ 7,726
U.S Treasury Obligations	499,825	-	-	499,825
Total investments at fair value	\$ 507,551	\$ -	\$ -	\$ 507,551

<i>December 31, 2020</i>	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 7,725	\$ -	\$ -	\$ 7,725
U.S Treasury Obligations	-	-	-	-
Total investments at fair value	\$ 7,725	\$ -	\$ -	\$ 7,725

The U.S. Treasury obligations noted above consists of one (1) U.S. Treasury note which matures in November 2023.

Note 6: CONCENTRATION OF CREDIT RISK

JSPCA maintains its cash accounts at several local financial institutions. Accounts at these financial institutions are guaranteed by the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA) up to \$250,000 per institution. Amounts on deposit at various times through the year exceeded federally insured limit. As of December 31, 2021 and 2020, JSPCA had cash balances of \$338,684 and \$130,450, respectively, in excess of federally insured limits.

Note 7: RELATED PARTY TRANSACTIONS

Effective May 2020, JSPCA began making lease payments for its office space of \$600 a month. JSPCA paid \$7,200 and \$3,600 for the years ended December 31, 2021 and 2020, respectively. There is no formal agreement regarding lease terms, and the lease payments are made with a related party. Prior to May 2020, it was determined that there was an immaterial value to the space provided and therefore no amounts were recorded in the financial statements.

Jefferson Society for the Prevention of Cruelty to Animals Notes to Financial Statements

Note 8: PROPERTY AND EQUIPMENT

Major classifications of property and equipment as of December 31, 2021 and 2020 are summarized below:

	Estimated Useful Lives (in years)	2021	2020
Furniture and equipment	3-10	5,499	2,894
Less accumulated depreciation		(3,039)	(2,894)
Property and equipment, net		\$ 2,460	\$ -

Depreciation expense for the years ended December 31, 2021 and 2020 amounted to \$145 and \$-, respectively.

Note 9: SUBSEQUENT EVENTS

Management evaluated all events or transactions that occurred after December 31, 2021 through June 28, 2022, the date JSPCA's financial statements were available to be issued. The following item occurred:

On March 31, 2022, JSPCA received notice that it was named as an estate beneficiary. On May 2, 2022, JSPCA received \$4,000,000 from the estate and no restrictions were placed on the donation.

**Jefferson Society for the Prevention of Cruelty to Animals
Schedule of Compensation, Benefits, and Other Payments to Agency Head**

For the year ended December 31,

2021

Agency Head Name: Lynn Morvant, Board President

PURPOSE	Amount
Salary	\$ -
Benefits-health insurance	-
Benefits-retirement	-
Deferred compensation	-
Workers comp	-
Benefits-life insurance	-
Benefits-long term disability	-
Benefits-FICA & Medicare	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Unvouchered expenses	-
Meetings & conventions	-
Other	-
Total	\$ -

Note: There were no payments made, from state or local funds, to or on behalf of the Agency Head for the year ended December 31, 2021.



Carr, Riggs & Ingram, LLC
111 Veterans Boulevard
Suite 350
Metairie, LA 70005

504.837.9116
504.837.0123 (fax)
CRlcpa.com

**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
Jefferson Society for the Prevention of Cruelty to Animals
Jefferson, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America (GAAS) 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 Jefferson Society for the Prevention of Cruelty to Animals (JSPCA) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, 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 June 28, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered JSPCA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of JSPCA's internal control. Accordingly, we do not express an opinion on the effectiveness of JSPCA'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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

Metairie, Louisiana
June 28, 2022

Jefferson Society for the Prevention of Cruelty to Animals Schedule of Findings and Responses

SECTION I - SUMMARY OF AUDITORS' RESULTS

1. Type of independent auditors' report	Unmodified
2. Internal control over financial reporting	
a. Material weakness identified	No
b. Significant deficiencies not considered to be material weaknesses	None noted
c. Noncompliance material to the financial statements noted	No
3. Management letter	No

SECTION II - FINDINGS RELATED TO FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended December 31, 2021.

SECTION III - FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

There were no findings related to compliance and other matters for the year ended December 31, 2021.

**Jefferson Society for the Prevention of Cruelty to Animals
Summary Schedule of Prior Audit Findings**

SECTION I – FINDINGS RELATED TO THE FINANCIAL STATEMENTS

Not applicable.

SECTION II – FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

Not applicable.

SECTION III – MANAGEMENT LETTER

Not applicable.