

BOBBIE L. HOWARD
CERTIFIED PUBLIC ACCOUNTANT

A PROFESSIONAL ACCOUNTING CORPORATION
921 CHURCH STREET
HOUMA, LA 70360
Phone: (985) 851-6838
Fax: (985) 851-6972
E-mail: bobbiehoward@blhcpas.com

YWCA GREATER NEW ORLEANS

REVIEW REPORT

FOR THE YEAR ENDED

JUNE 30, 2024

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
YWCA Greater New Orleans
New Orleans, LA

We have reviewed the accompanying financial statements of the **YWCA Greater New Orleans**, (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year ending June 30, 2024, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in our review of the financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express and opinion on such information.

Bobbie L. Howard

Bobbie L Howard

Certified Public Accountant

Houma, LA.

December 24, 2024

YWCA GREATER NEW ORLEANS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

<u>ASSETS</u>			
Cash & Cash Equivalents		\$	302,175
Building: Construction in Progress			1,505,192
Land			421,625
TOTAL ASSETS		\$	<u>2,228,992</u>
<u>LIABILITIES AND NET ASSETS</u>			
Accounts Payable		\$	-
Payroll Taxes Payable/Other Current Liabilities			
TOTAL LIABILITIES		\$	<u>-</u>
<u>NET ASSETS</u>			
Net assets without Donor Restrictions		\$	<u>2,228,992</u>
TOTAL LIABILITIES AND NET ASSETS		\$	<u>2,228,992</u>

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

**YWCA GREATER NEW ORLEANS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2024**

<u>SUPPORT AND REVENUES</u>				
FEMA Grants			331,855	
Other Grants			101,682	
TOTAL REVENUE AND SUPPORT			\$ 433,537	
<u>EXPENSES</u>				
Program services			\$ 13,769	
Supporting services			8,140	
TOTAL EXPENSES			\$ 21,909	
CHANGE IN NET ASSETS			\$ 411,628	
NET ASSETS, BEGINNING OF YEAR			\$ 1,817,364	
NET ASSETS, END OF YEAR			\$ 2,228,992	

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

**YWCA GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED
JUNE 30, 2024**

<u>ACCOUNT DESCRIPTION</u>	PROGRAM SERVICES	SUPPORTING SERVICES	TOTAL
Professional Fees	\$ 13,769	\$ -	\$ 13,769
Bank Service Charges	\$ -	\$ 1,434	\$ 1,434
Charitable Contributions	\$ -	\$ 100	\$ 100
Dues and Subscriptions	\$ -	\$ 1,700	\$ 1,700
Insurance Expense	\$ -	\$ 1,305	\$ 1,305
Repairs and Maintenance	\$ -	\$ 2,060	\$ 2,060
Office Expense	\$ -	\$ 100	\$ 100
Other Expense	\$ -	\$ 1,228	\$ 1,228
Supplies	\$ -	\$ 213	\$ 213
TOTAL	\$ 13,769	\$ 8,140	\$ 21,909

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

**YWCA GREATER NEW ORLEANS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
JUNE 30, 2024**

<u>Cash Flows From Operating Activities:</u>		
Increase in Net Assets		\$ 411,628
Adjustments to reconcile net assets to net cash provided by operating activities:		
		-
(Increase) decrease in operating assets:		
		-
		-
Increase (decrease) in operating liabilities:		
Accounts payable		(275)
NET CASH PROVIDED BY OPERATING ACTIVITIES		\$ 411,353
Cash Flows From Investing Activities:		
Net cash (used) Provided by investing activities		
Purchass Cost of Building Construction		\$ (317,629)
NET INCREASE IN CASH AND CASH EQUIVALENTS		\$ 93,724
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		\$ 208,451
CASH AND CASH EQUIVALENTS AT END OF YEAR		\$ 302,175
INTEREST PAID		-

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

YWCA GREATER NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2024

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of **YWCA Greater New Orleans** is presented to assist an understanding of the organization's financial statements. The financial statements and notes are representation of the organization's management who is responsible for their integrity and objectivity. These accounting policies conform to Generally Accepted Accounting Principles and have been consistently applied in the preparation of the financial statements.

Nature of Operations

The **YWCA Greater New Orleans** is dedicated to eliminating racism, empowering women and promoting peace, justice, freedom and dignity for all. It once served as a premier organization providing living accommodations and empowerment programs for a diverse constituency of women and girls. It has been at the forefront of social change and service delivery for women and girls, since its inception. Due to the devastating impact of Hurricane Katrina in August 2005, programs and services are in the works to be restored.

The facilities of the YWCA Greater New Orleans were destroyed in the aftermath of Hurricane Katrina. Funding for the construction of a new facility has been provided from sources including FEMA and State of LA-OCD. A groundbreaking ceremony was held on October 4, 2022, at the site of the New YWCA facility located at the corner of South Norman C. Francis Parkway and D'Hemecourt Streets. This marks a vital step in return of crucial programs for women, children and the elderly in the Greater New Orleans area.

Income Taxes

The organization is a nonprofit organization organized under the State of Louisiana and is exempt from taxation under section 501 (c) (3) of the Internal Revenue Code.

Principles of Accounting

The financial statements of the **YWCA Greater New Orleans** are prepared in accordance with accounting principles generally accepted in the United States of America and are prepared on the accrual basis.

YWCA GREATER NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2024

Basis of Presentation

YWCA Greater New Orleans follows the provisions of Not-For Profit Entities Topic of FASB (FASB ASC 958), which establishes external financial reporting for the non-profit organization which includes three basis financial statements and the classifications of resources into three separate categories of net assets as follows.

Unrestricted Net assets which are free of donor-imposed restrictions: all revenues, expenses, gains, and losses that are not changes in permanently or temporarily restricted net assets.

Temporarily Restricted-Net assets whose use **YWCA Greater New Orleans** by is limited by donor-imposed stipulations that either expire by the passage of time or that can be fulfilled or removed by actions of **YWCA Greater New Orleans** pursuant to such stipulations. There were no temporarily restricted net assets on June 30, 2024.

Permanently Restricted-Net assets whose use by **YWCA Greater New Orleans** is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of **YWCA Greater New Orleans**. There were no permanently restricted net assets on June 30, 2024.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B: CASH IN BANK

YWCA Greater New Orleans maintains its cash balance in two financial institutions. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The organization has a cash balance of \$302,175 as of June 30, 2024.

**YWCA GREATER NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2024**

NOTE C: BUILDING CONSTRUCTION AND LAND

YWCA Greater New Orleans follows the practice of capitalizing all property and equipment. Depreciation is computed under the straight-line method for all depreciable assets over their respective estimated useful lives. For the period ending June 30, 2024, depreciation was not incurred because the building is still under construction.

On June 30, 2024, Building Construction and Land consisted of the following:

Building: Construction In Progress	\$ 1,505,192
Land	\$ 421,625

NOTE D: PER DIEM TO BOARD OF DIRECTORS

During the year ended June 30, 2024, no board members received per diem in his or her capacity as director.

NOTE E: CONCENTRATION OF REVENUE SOURCE

The YWCA Greater New Orleans receives the majority of its revenue from funds provided through grants. The grant amounts are appropriated each year by the Federal and State governments. If significant budget cuts are made at the Federal and/or State level, the amount of funds the organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the organization will receive in the next fiscal year.

NOTE F: FUNCTIONAL ALLOCATION OF EXPENSES

The cost of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among program and supporting services in the accompanying statement of functional expenses.

YWCA GREATER NEW ORLEANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2024

NOTE G: NEW ACCOUNTING PRONOUNCEMENTS

NEW PRONOUNCEMENTS: The FASB also issued Accounting Standards Update No. 2016-02 affecting ASC 842, Leases, which provides guidance for any entity that enters into a lease (as defined in this Update), with some specified scope exemptions. The guidance in this Update supersedes ASC 840 Leases, the primary objective of this Update is to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities in the statement of financial position and disclosing key information about leasing arrangements. The amendments in this Update are effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2023

NOTE H: FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value of financial instruments has been determined utilizing available market information and appropriate valuation methodologies. The organization considers the carrying amounts of cash to approximate fair value.

NOTE I: CONCENTRATION OF REVENUE SOURCE

YWCA Greater New Orleans receives primarily all its support from FEMA.

NOTE J: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following represents YWCA Greater New Orleans financial assets on June 30, 2024.

Financial assets at year- end:

Cash and cash equivalents	<u>\$ 302,175</u>
Total financial assets	<u>\$ 302,175</u>
Less those unavailable for general expenditures within one year.	-
Financial assets available to meet cash needs for general expenditures within one year.	<u>\$ 302,175</u>

YWCA GREATER NEW ORLEANS
Schedule of Findings
For the Year Ended
JUNE 30, 2024

Current Year Findings

Review Procedures

There were no findings noted for the year ended June 30, 2024

Agreed- Upon Procedures

There were no finding noted for the year ended June 30, 2024'

YWCA GREATER NEW ORLEANS
Schedule of Prior Year Findings
For the Year Ended
JUNE 30, 2024

None:

Supplementary Information

**YWCA GREATER NEW ORLEANS
FOR THE YEAR ENDED
JUNE 30, 2024**

**Schedule of Compensation, Benefits,
And other payments to the
Agency Head or Chief Executive Officer**

Name	Salaries	Benefits Insurance	Benefits Retirement	Benefits Medicare	Per Diem	Reimbursements	Conference Travel	Special Meals	Totals
Loyce Wright (Director)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -

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

To the Board of Directors

YWCA Greater New Orleans

New Orleans, LA

We have performed the procedures enumerated below on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended June 30, 2024:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Federal Emergency Management Agency	2023-2024		285,655.00
Federal Emergency Management Agency	2023-2024		11,244.00
Federal Emergency Management Agency	2023-2024		6,700.00
Federal Emergency Management Agency	2023-2024		8,000.00
Federal Emergency Management Agency	2023-2024		5,000.00
Federal Emergency Management Agency	2023-2024		10,000.00
Total Expenditures			\$326,599.00

The Agency represented that they received no state or local government grant awards during the fiscal year ended June 30, 2024.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.
All of the disbursements were coded to the correct fund and general ledger account.
5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

The Organization's policies and procedures state that the Board of Directors must approve all disbursements. Two Signatures are required on each disbursement check.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

No exceptions were noted.

Eligibility

This compliance requirement is not applicable.

Reporting

No year-end report was required.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

Close-out Report not required.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meetings Law” available on the Legislative Auditor’s website at [https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

The procedure is deemed not applicable to a non-profit organization.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

FEMA did not require a budget.

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency’s report was submitted to the Legislative Auditor before the statutory due date of December 31, 2024.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Organization’s management represented that the Organization did not enter into any contracts during the year that were subject to the public bid law.

Prior-Year Comments

12. Obtain and report management’s representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

This procedure was not applicable to June 30, 2024 Review

Bobbie L. Howard

**Bobbie L. Howard,
Certified Public Accountant
Houma, LA 70360
December 24, 2024**

Louisiana Attestation Questionnaire

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-Public Agencies)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

12/20/2024 (Date Transmitted)

Bobbie L. Howard, CPA, APAC (CPA Firm Name)
921 Church Street (CPA Firm Address)
Houma, LA, 70360 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2024 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐ N/A ☐

]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes ☒ No ☐ N/A ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐ N/A ☐

]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐ N/A ☐

]

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☐ No ☐ N/A ☒

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐ N/A ☐

]

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒] No ☐] N/A ☐

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒] No ☐] N/A ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒] No ☐] N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☐] No ☐] N/A ☒

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒] No ☐] N/A ☐

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒] No ☐] N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒] No ☐] N/A ☐

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ☒] No ☐] N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒] No ☐] N/A ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes ☒] No ☐] N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

The previous responses have been made to the best of our belief and knowledge.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<u>Roger June Wright</u>	President	<u>12/10/2024</u>	Date