

BEAUREGARD COMMUNITY CONCERNS, INC.  
DERIDDER, LOUISIANA

ANNUAL FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT  
JUNE 30, 2018

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# Windham & Reed, L.L.C.

*Certified Public Accountants*

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John A. Windham, CPA  
Charles M. Reed, Jr., CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Beauregard Community Concerns, Inc.  
DeRidder, Louisiana

### *Report on the Financial Statements*

We have audited the accompanying financial statements of Beauregard Community Concerns, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows, for the year then ended, and the related notes to the financial statements.

### *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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 an entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Beauregard Community Concerns, Inc. as of June 30, 2018, 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.

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 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 November 12, 2018 on our consideration of Beauregard Community Concerns, Inc.'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 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 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 Beauregard Community Concerns, Inc.'s internal control over financial reporting and compliance.



DeRidder, Louisiana  
November 12, 2018

Statement of Financial Position  
June 30, 2018

## ASSETS

## Current Assets:

Cash and cash equivalents	\$ 184,820
Grants receivable	44,063
Prepaid expenses	6,193
Total current assets	<u>\$ 235,076</u>

## Non Current Assets:

Capital assets, net	<u>\$ 578,030</u>
Total assets	<u><u>\$ 813,106</u></u>

## LIABILITIES AND NET ASSETS

## Current Liabilities:

Accounts payable	\$ 2,460
Salaries payable	8,349
Payroll taxes payable	1,386
Total current liabilities	<u>\$ 12,195</u>

## Net Assets:

Unrestricted	<u>\$ 800,911</u>
Total liabilities and net assets	<u><u>\$ 813,106</u></u>

The accompanying notes are an integral part of this statement.

Statement of Activities  
For the Year Ended June 30, 2018

## SUPPORT AND REVENUE

	Unrestricted	Temporarily Restricted	Total
SUPPORT			
Grants			
Government:			
DCFS	\$ -	\$ 192,310	\$ 192,310
VAWA	-	17,393	17,393
VOCA	-	15,041	15,041
Total government grants	<u>\$ -</u>	<u>\$ 224,744</u>	<u>\$ 224,744</u>
Private:			
United Way	\$ -	\$ 82,500	\$ 82,500
IOLTA	-	39,255	39,255
Total private grants	<u>\$ -</u>	<u>\$ 121,755</u>	<u>\$ 121,755</u>
Total grants	<u>\$ -</u>	<u>\$ 346,499</u>	<u>\$ 346,499</u>
Cash contributions:			
Individuals	\$ 9,699	\$ -	\$ 9,699
Business	32,091	-	32,091
Total cash contributions	<u>\$ 41,790</u>	<u>\$ -</u>	<u>\$ 41,790</u>
Contributed materials and services:			
Individuals	\$ 19,887	\$ -	\$ 19,887
Business	5,371	-	5,371
Total contributed materials and services	<u>\$ 25,258</u>	<u>\$ -</u>	<u>\$ 25,258</u>
Total contributions	<u>\$ 67,048</u>	<u>\$ -</u>	<u>\$ 67,048</u>
Fundraising	<u>\$ 5,264</u>	<u>\$ -</u>	<u>\$ 5,264</u>
Total support	<u>\$ 72,312</u>	<u>\$ 346,499</u>	<u>\$ 418,811</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement of Activities  
For the Year Ended June 30, 2018

	Unrestricted	Temporarily Restricted	Total
REVENUE			
Investment income	\$ 2,736	\$ -	\$ 2,736
Net assets released from restrictions	346,499	(346,499)	-
Total revenue	\$ 349,235	\$ (346,499)	\$ 2,736
 Total support and revenue	 \$ 421,547	 \$ -	 \$ 421,547
EXPENSES			
Program services:			
June M. Jenkins Women's Shelter	\$ 430,100	\$ -	\$ 430,100
Excess (deficiency) of support and revenue over expenses	\$ (8,553)	\$ -	\$ (8,553)
Net assets, beginning of year	809,464	-	809,464
Net assets, end of year	\$ 800,911	\$ -	\$ 800,911 (Concluded)

The accompanying notes are an integral part of this statement.

Statement of Functional Expenses  
For the Year Ended June 30, 2018

	<u>Program Services</u>
Salaries	\$ 241,281
Payroll taxes	17,272
Health and dental insurance	52,736
Total salaries and related expenses	<u>\$ 311,289</u>
Supplies	\$ 11,982
Telephone	12,216
Professional services	7,400
Client assistance	5,459
Membership dues and subscriptions	986
Travel and conferences	2,492
Postage	937
Printing and publishing	280
Occupancy	495
Equipment rental & maintenance	2,356
Building repairs	2,899
Office supplies	3,648
Donated materials	22,640
Donated services	2,618
Insurance	12,930
Interest	85
ESG outreach	106
Utilities	17,292
Fundraising expense	1,494
Total expenses before depreciation	<u>\$ 108,315</u>
Depreciation	
Purchased assets	<u>\$ 10,496</u>
Total expenses	<u>\$ 430,100</u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows  
For the Year Ended June 30, 2018

Cash flows from operating activities:	
Cash received from grants	\$ 326,271
Cash received from contributions	41,790
Cash received from investing	2,736
Cash received from fundraising	5,264
Cash payments for program activities	(87,875)
Cash payments to employees for services	(302,761)
Cash payments for fixed assets	(2,266)
Net cash provided by operating activities	<u>\$ (16,841)</u>
Net increase (decrease) in cash and cash investments	\$ (16,841)
Cash and Cash equivalents, July 1, 2017	201,661
Cash and Cash equivalents, June 30, 2018	<u>\$ 184,820</u>
Reconciliation of net income (loss) from operations to net cash provided by operating activities:	
Net income (loss) from operations	\$ (8,553)
Adjustments to reconcile income (loss) from operations to net cash provided by operating activities:	
Depreciation	\$ 10,496
Change in assets and liabilities:	
Decrease in accounts receivable	3,078
Increase in salaries payable	8,349
Increase in grants receivable	(20,228)
Increase in prepaid expenses	(902)
Increase in payroll deductions payable	179
Decrease in accounts payable	(6,994)
Purchase of fixed assets	(2,266)
Net cash provided by operating activities	<u>\$ (16,841)</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Beauregard Community Concerns, Inc.

Notes to the Financial Statements  
For the Year Ending June 30, 2017

**Introduction**

Beauregard Community Concerns, Inc. is a Louisiana non-profit corporation. This Organization is organized for, and it shall be operated exclusively for, charitable, religious, and educational purposes, within the meaning of Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, including for purposes, to purchase, acquire, hold, use, manage, alienate or encumber property of any kind, necessary and proper to protect the best interest of abused women and dependent children; and the making of distributions to organizations that qualify as exempt organizations under section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future federal tax code. The Board of Directors consists of ten members that are appointed to the Board by the other members. Eight employees staff Beauregard Community Concerns, Inc. with two clerical employees and the other six employees handling the operations of the shelter.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies following are described to enhance the usefulness of the financial statements to the reader. The financial statements of Beauregard Community Concerns, Inc. have been prepared on the accrual basis; therefore certain revenues and the related assets are recognized when earned rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The Organization has no capital stock.

**A. Basis of Accounting**

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*, which requires the organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization has no permanently or temporarily restricted net assets. In addition, the Organization is required to present a statement of cash flows.

**B. Income Taxes**

The Organization is qualified as an exempt organization under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income tax. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within Section 509 (a) of the Code. The tax years subject to examination by the Internal Revenue Service are those years ending June 30, 2018, 2017, and 2016.

**C. Support and Revenue**

All contributions and revenues received are considered to be available for unrestricted use unless specifically restricted by the donor.

**D. Deposits and Investments**

The Organization's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and are reported in the statement of cash flows.

Notes to the Financial Statements (Continued)

**E. Prepaid Items**

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

**F. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Beauregard Community Concerns, Inc. maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, other than land, are depreciated using the straight line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	40-50 years
Furniture and fixtures	5-10 years
Equipment	5-10 years
Vehicles	5 years

**G. Long-Term Obligations**

In the fund financial statements, long-term debt and other long-term obligations are reported as liabilities.

**H. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of Beauregard Community Concerns, Inc., which are either unusual in nature or infrequent in occurrence. Subsequent events have been evaluated through November 12, 2018, the date that the financial statements were available to be issued.

**I. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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.

**J. Subsequent Events**

The accounting records of the Organization were reviewed subsequent to year end and through the date the auditor's report was issued for subsequent events that could materially affect the financial statements. No subsequent events were found during this period that would materially affect the financial statements.

**2. DONATED FACILITIES, MATERIALS AND SERVICES**

Donated materials, equipment, and use of facilities (if any) are reflected as contributions or fundraising support in the accompanying statements at their estimated values at the date of receipt. Donated services (if any) are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the Organization. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

**3. VACATION/SICK LEAVE POLICY**

All full-time employees who have been employed with Beauregard Community Concerns, Inc. 0-5 years will receive 16 days of vacation/sick leave, six of these days are considered sick leave and the remaining ten are vacation time. Sick days may be used from the first day of employment; vacation days may not be used until the employee has completed the six month probationary period.

All full-time employees who have been employed with Beauregard Community Concerns, Inc. for 5-10 years will receive 21 days of vacation/sick leave. Six of these days are considered sick leave and the remaining 15 are vacation time.

After the end of the first year of employment, vacation/sick days will begin on the anniversary date of employment. Neither sick nor vacation days will roll over into the next year. All employees must use their time off by the end of the year of his/her working year.

At no time will an employee be allowed to take more than ten consecutive days off, unless it is for a medical reason and a letter from the doctor is provided to the Executive Director.

Vacation and sick days can only be taken in full or half day increments.

**4. ECONOMIC DEPENDENCY**

The Organization receives a substantial portion of its total support from DCFS (Department of Children and Family Services) and United Way. During the period ended June 30, 2018, Beauregard Community Concerns, Inc. received \$192,310 and \$82,500 respectively, in grant support which represents 70% of total support.

**5. FUNDING**

Beauregard Community Concerns, Inc. receives funds from the Louisiana Bar Foundation under the IOLTA program. The monies are used to pay salaries and related expenses for services provided by legal advocates. The funds received for the year ended June 30, 2018, amounted to \$39,255. Beauregard Community Concerns, Inc. also receives funds from OVW (Office on Violence Against Women) through the VAWA (Violence Against Women Act) and VOCA (Victims of Crime Act). The monies can be used to provide for personnel and related expenses for services provided. The funds received for the year ended June 30, 2018 amounted to \$17,393 and \$15,041, respectively.

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Continued)

**6. CASH AND CASH EQUIVALENTS**

At June 30, 2018, the Organization has cash and cash equivalents (book balances) totaling \$184,820 as follows:

Passbook savings	\$ 74,342
Interest bearing demand deposits	110,261
Petty cash	217
Total	<u>\$ 184,820</u>

At June 30, 2018, the Organization has \$192,595 in deposits (collected bank balances). These deposits are secured from risk by \$192,595 of federal deposit insurance.

**7. RECEIVABLES**

The following is a summary of receivables for June 30, 2018:

<u>Class of Receivable</u>	
Grants:	
DCFS	\$ 33,270
VAWA	8,475
VCOA	2,318
Total	<u>\$ 44,063</u>

**8. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2018, for the Organization is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated				
Buildings	\$ 609,522	\$ -	\$ -	\$ 609,522
Vehicles	16,090	-	-	16,090
Machinery and equipment	46,375	-	-	46,375
Furniture and fixtures	64,077	2,266	-	66,343
Total capital assets being depreciated	<u>\$ 736,064</u>	<u>\$ 2,266</u>	<u>\$ -</u>	<u>\$ 738,330</u>
Less accumulated depreciation for:				
Buildings	\$ 56,068	\$ 4,903	\$ -	\$ 60,971
Vehicles	16,090	-	-	16,090
Machinery and equipment	39,983	1,722	-	41,705
Furniture and fixtures	37,663	3,871	-	41,534
Total accumulated depreciation	<u>\$ 149,804</u>	<u>\$ 10,496</u>	<u>\$ -</u>	<u>\$ 160,300</u>
Total capital assets being depreciated, net	<u>\$ 586,260</u>	<u>\$ (8,230)</u>	<u>\$ -</u>	<u>\$ 578,030</u>

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Concluded)

**9. ACCOUNTS AND OTHER PAYABLES**

The following is a summary of payables for the year ending June 30, 2018:

<u>Class of Payable</u>	
Accounts	\$ 2,460
Salaries payable	8,349
Payroll taxes	1,386
Total	<u>\$ 12,195</u>

**10. BUILDING DONATION**

During the prior year Merryville Real Property, L.L.C., a limited liability company, donated a building and land to Beauregard Community Concerns, Inc. At the time of the donation, the market value of the property was the amount of four hundred forty thousand dollars (\$440,000) as determined by an appraisal report dated March 9, 2017. This building is carried on the books of Beauregard Community Concerns, Inc. in its fixed assets but at this time no depreciation is taken on the building as it is not in use.

OTHER SUPPLEMENTAL INFORMATION

Schedule of Compensation, Benefits and  
Other Payments to Agency Head  
For the Year Ended June 30, 2018

Agency Head Name - Courtney Montgomery

Purpose	Amount
Salary	\$ 50,328
Benefits - insurance	10,453
Benefits - retirement	-
Deferred compensation	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel	409
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

OTHER REPORTS

Schedule of Prior Year Audit Findings  
For the Year Ending June 30, 2018

There were no prior year audit findings as of June 30, 2017.

Schedule of Current Year Audit Findings and Management's Response  
For the Year Ending June 30, 2018

Finding – Financial Statement Audit

Audit Finding No. 2018-1

Petty cash not being reconciled

Condition:	The petty cash drawer of \$217 is not being reconciled or monitored. Deposits into petty cash were at times from cash donations and not recorded as revenues.
Criteria:	Petty cash lends itself to abuse and misappropriation of assets when not being reconciled and monitored by responsible individuals. Petty cash should be reconciled, with receipts and cash in the drawer checked on a regular basis by an individual appointed to the reconciliation. The reconciliation should then be monitored by the director. Petty cash should only be replenished by a check written out of the operating account.
Cause and Condition:	The director stated that they just quit keeping up with the petty cash drawer.
Effect of Condition:	Possible misappropriation of petty cash when no controls exist over it.
Recommendation:	We recommend that petty cash be reconciled with receipts and cash in the drawer checked for accuracy by the bookkeeper. This reconciliation should then be monitored by the director. When needed, petty cash should be replenished by writing a check out of the operating account. All cash donations should be deposited to bank accounts and recorded as revenues and not placed in the petty cash drawer.



Beauregard Community Concerns, Inc.  
June N. Jenkins Women's Shelter  
P. O. Box 815 DeRidder, LA. 70634  
Phone 337-462-1452 Fax 337-463-5495

November 16, 2018

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Auditor Purpera,

Upon the completion of our yearly audit there was one finding regarding petty cash not being reconciled or monitored.

Going forward, petty cash will be reconciled with receipts and cash in the drawer checked for accuracy by the bookkeeper. This reconciliation will be monitored by the director. When needed, petty cash will be replenished by writing a check out of the operating account. All cash donations will be deposited to bank accounts and recorded as revenues and not placed in the petty cash drawer.

Sincerely,

Megan Owens  
Administrative Assistant/Bookkeeper  
[bccadmin@bellsouth.net](mailto:bccadmin@bellsouth.net)



# Windham & Reed, L.L.C.

*Certified Public Accountants*

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John A. Windham, CPA  
Charles M. Reed, Jr., CPA

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  
Beauregard Community Concerns, Inc.  
DeRidder, 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 Beauregard Community Concerns, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, 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 November 12, 2018.

## **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Beauregard Community Concerns, Inc.'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 Beauregard Community Concerns, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 charge 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of current year audit findings and management's response that we consider to be significant deficiencies. Audit Finding No. 2018-1.

### **Beauregard Community Concerns, Inc.'s Response to Findings**

Beauregard Community Concerns, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of current year audit findings and management's response. Beauregard Community Concerns, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express not opinion on it.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Beauregard Community Concerns, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 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.



DeRidder, Louisiana  
November 12, 2018