



# **Family Justice Center**

— CENTRAL LOUISIANA —

**Family Justice of Central Louisiana, Inc.  
Annual Financial Report  
For the Year Ended December 31, 2023**



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## Independent Auditors' Report

To the Board of Directors  
Family Justice Center of Central Louisiana, Inc.

### **Qualified Opinion**

We have audited the accompanying financial statements of the Family Justice Center of Central Louisiana (FJC) (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, except for the potential effects of contingencies described in the Basis for Qualified Opinion section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of FJC 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 Qualified Opinion**

As more fully described in Note 10 to the financial statements, contingencies are associated with purchases lacking supporting documentation or valid business purpose. The effects on the accompanying financial statements of contingencies have not been determined.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 FJC 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 qualified audit opinion.

### **Emphasis of Matter – Grant Contingencies**

As discussed in Note 6, matters that led to a qualified opinion could potentially lead grantors to request refunds. It is not possible to predict at this time the extent of any liability that may result from possible refund requests. Our opinion is not modified with respect to this matter.

### **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 FJC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



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### **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 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 FJC'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 FJC'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 Chief Executive Officer 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 14, 2024, on our consideration of FJC'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 FJC'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 FJC's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rozier, McKay & Willis". The signature is written in a cursive, flowing style.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

June 14, 2024



***Statement of Financial Position***  
***December 31, 2023***

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**Assets**

Current Assets:

Cash and Cash Equivalents	\$	483,372
Accounts Receivable		26,826
Lease - Right to Use		13,051
Prepaid Expenses		1,019

Total Current Assets 524,268

Lease - Right to Use		6,526
Property and Equipment		10,947

Total Assets \$ 541,741

**Liabilities**

Current Liabilities:

Accounts Payable and Payroll Liabilities	\$	9,314
Accrued Wages		19,795
Accrued Leave		8,606
Deferred Revenue		375,748
Current Portion of Lease Obligation		13,462

Total Liabilities (Current) 426,925

Long-Term Liabilities

Lease Obligation		7,066
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**Net Assets**

Without Donor Restrictions		107,750
With Donor Restrictions		-

Total Net Assets 107,750

Total Liabilities and Net Assets \$ 541,741

***The accompanying notes are an integral part of the financial statements.***



***Statement of Activities***  
***For the Year Ended December 31, 2023***

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b><u>Revenues and Support</u></b>			
Contributions	\$ 272,320	\$ 1,335,392	\$ 1,607,712
Fundraising	34,673	-	34,673
Other	2,854	-	2,854
Net Assets Released From Restrictions	<u>1,335,392</u>	<u>(1,335,392)</u>	<u>-</u>
Total Revenue and Support	<u>1,645,239</u>	<u>-</u>	<u>1,645,239</u>
<b><u>Expenses</u></b>			
<b>Program Services</b>			
Domestic Violence Prevention and Victims Assistance	1,381,523	-	1,381,523
<b>Support Services</b>			
Management and General	50,318		50,318
Fundraising	<u>15,138</u>	<u>-</u>	<u>15,138</u>
Total Expenses	<u>1,446,979</u>	<u>-</u>	<u>1,446,979</u>
Change in Net Assets	198,260	-	198,260
Net Assets - Beginning of Year	<u>(90,510)</u>	<u>-</u>	<u>(90,510)</u>
Net Assets - End of Year	<u>\$ 107,750</u>	<u>\$ -</u>	<u>\$ 107,750</u>

***The accompanying notes are an integral part of the financial statements.***



***Statement of Functional Expenses***  
***For the Year Ended December 31, 2023***

	<u>Program Services</u>	<u>Support Services</u>		<u>Total Support Services</u>	<u>Total Expenses</u>
		<u>Domestic Violence Prevention and Victims Assistance</u>	<u>General &amp; Administrative</u>		
Personnel	950,521	4,870	-	4,870	955,391
Client Expense	107,421	9,954	-	9,954	117,375
Contract Services	85,425	13,445	-	13,445	98,870
Insurance	29,849	-	-	-	29,849
Occupancy	67,135	10,780	-	10,780	77,915
Office	14,290	1,809	-	1,809	16,099
Repairs and Maintenance	21,708	1,433	-	1,433	23,141
Supplies	6,590	1,883	-	1,883	8,473
Telephone and Communications	25,993	3,927	-	3,927	29,920
Travel and Conferences	38,056	491	-	491	38,547
Utilities	17,064	-	-	-	17,064
Depreciation	2,963	-	-	-	2,963
Other	14,508	1,726	15,138	16,864	31,372
<b>Total</b>	<b>1,381,523</b>	<b>50,318</b>	<b>15,138</b>	<b>65,456</b>	<b>1,446,979</b>

***See Accompanying Notes are an integral part of the financial statements.***





***Statement of Cash Flows***

***For the Year Ended December 31, 2023***

**Cash Flows From Operating Activities**

Change in Net Assets	\$ 198,260
Adjustments to Reconcile Increases in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	2,963
(Increase) Decrease in Accounts Receivable	19,413
(Increase) Decrease in Prepaid Expenses	6,582
Increase (Decrease) in Accounts Payable and Payroll Liabilities	1,350
Increase (Decrease) in Accrued Wages	(11,894)
Increase (Decrease) in Accrued Leave	1,425
Increase (Decrease) in Deferred Revenues	(440,055)
Increase (Decrease) in Net Lease Obligation	434
	<hr/>
Net Cash Provided (Used) by Operating Activities	(221,522)

**Cash Flows From Investing Activities**

(Acquisition) / Disposal of Property and Equipment	(12,220)
	<hr/>
Net Cash Provided (Used) by Investing Activities	(12,220)

**Cash Flows From Financing Activities**

Proceeds from Debt	-
Repayment of Debt	-
	<hr/>
Net Cash Provided (Used) by Financing Activities	-

Net Increase (Decrease) in Cash	(233,742)
Cash and Equivalents- Beginning of Year	717,114
	<hr/>
Cash and Equivalents- End of Year	\$ 483,372

For the year ended December 31, 2023, there were no significant financing activities that resulted in cash flows. In addition, supplemental disclosures of cash flow information is presented as follows:

Cash Paid for Income Taxes	\$ -
Cash Paid for Interest Expense	\$ 83

***The accompanying notes are an integral part of the financial statements.***

**Note 1 – Significant Account Policies**

Family Justice Center of Central Louisiana, Inc. (FJC) is a nonprofit corporation. The corporation's mission is preventing domestic violence and providing assistance to victims of domestic violence. Revenue to support FJC's operations is provided by grants and donations from government agencies, private sources and foundations.

**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. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

**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 disclosures 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.

**Cash and Cash Equivalents:**

Cash and cash equivalents for the purpose of reporting cash flows consist of bank deposits and highly liquid investments with original maturities of three months or less.

**Property and Equipment**

Property and equipment are recorded at cost on the date of acquisition. Depreciation is computed using the straight-line method over estimated useful lives. There are no significant amounts of property and equipment subject to donor imposed restrictions or time limits.

**Donated Services and In-Kind Support**

Sources of in-kind support are listed as follows:

- FJC occupies a facility in exchange for a nominal rental fee.
- Materials and supplies were received from various donors.

The in-kind support has been provided by unaffiliated parties. The fair value of in-kind support is reported as a contribution without donor restrictions. The fair value of these contributions has also been used to fulfill matching requirements associated with its principal operating grant.

In addition, FJC receives donated services from unpaid volunteers who assist with activities and events. No amounts have been recognized in connection with the volunteer services because recognition criteria have not been satisfied.

Income Taxes

FJC has received a determination letter from the Internal Revenue Service stating that it is exempt from income taxes. In addition, it is also exempt from taxes which apply to private foundations.

Accrued Leave

FJC provides a leave policy that allows accumulation of unused annual leave that is carried forward each year. Upon separation of employment, FJC will pay annual leave up to certain maximums that vary depending on the employee's length of service. The remainder of unused annual leave and all sick leave is canceled.

Deferred Revenue

Grant funds that are collected before the grant conditions are fulfilled are reported as deferred revenue. The liability for deferred revenues is eliminated and revenue is recognized as conditions are fulfilled.

Restricted Contributions

Grant funds awarded to FJC are typically subject to restrictions and are reported as donor restricted when the funds are earned.

Functional Expenses

The costs 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 the programs and supporting services based on estimates determined by management. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

**Note 2 – Cash and Investments**

Cash and investments are limited to bank deposits that are partially insured by the Federal Deposit Insurance Corporation (FDIC). These amounts are reported at cost, which approximates market values.

**Note 3 – Receivables**

Receivables are limited to amounts earned under grant arrangements. Due to the nature of these receivables, no collection problems are anticipated.

**Note 4 – Property and Equipment**

Property and equipment utilized in FJC's operations are summarized as follows:

Furniture, Fixtures and Equipment	\$ 22,365
Accumulated Depreciation	<u>(11,418)</u>
Furniture, Fixtures and Equipment (Net)	<u>\$ 10,947</u>

Depreciation expense for the year ended December 31, 2023 totaled \$2,963.

**Note 5 - Managements' Review**

Management has evaluated subsequent events through June 14, 2024, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements.

**Note 6 – Grant Contingencies**

FJC participates in certain programs that are supported by grant funds. Grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions. In addition, contingencies discussed in Note 10 could lead grantor agencies to disallow reimbursements and request refunds.

**Note 7 - Concentrations**

FJC receives the majority of its funding through the Louisiana Commission on Law Enforcement. Due to this source of dependence, operations could be impacted by any events that adversely affect the Louisiana Commission on Law Enforcement.

**Note 8 – Liquidity and Availability of Financial Assets**

Essentially all assets are of a financial nature. Liquidity is provided by maintaining cash reserves on deposit with a regulated financial institution. In addition, ongoing contractual arrangements with funding sources are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period. Furthermore, supporters have made credit available to provide cash flow when other resources are not immediately available.

**Note 9 – In-Kind Contributions**

As discussed in Note 1, FJC has been the recipient of in-kind contributions. Details associated with these contributions are provided as follows:

<u>Description</u>	<u>Revenue Recognized (Fair Market Value)</u>
An office facility has been provided by a nonprofit organization that supports the FJC. The arrangement is informal and the FJC does not have a lease or any long-term claim on the facility.	\$ 55,920
Donations of supplies and other miscellaneous support	<u>59,669</u>
Total	<u>\$ 115,589</u>

**Note 10 – Expenses Contingencies**

An analysis of expenses has revealed some potentially problematic transactions. These transactions were considered problematic because adequate supporting documentation was not available. Potential consequences associated with these expenses cannot presently be

determined but could include request for repayment from sources of grant funds. Potential impacts associated with undocumented transactions are projected to be approximately \$58,000.

**Note 11 – Leasing**

FJC has acquired an additional facility by executing an operating lease. The lease requires 36 payments of \$1,200 and the initial payment was due July 2022. The lease obligation has been determined based on an interest rate of 6.5%. Maturities of the lease liabilities are summarized as follows:

2024	\$ 14,400
2025	7,200
Total Lease Payments	<u>21,600</u>
Less Interest	<u>1,072</u>
Present Value of Lease Liability	20,528
Current Portion	13,462
Long Term Portion	<u>\$ 7,066</u>

Additional details associated with leasing are provided as follows:

Lease Amortization Expense	<u>\$ 13,051</u>
<u>Lease – Right to Use</u>	
Current	\$ 13,051
Long-Term	<u>6,526</u>
Total	<u>\$ 19,577</u>

**Note 12 – Short Term Debt**

Given that FJC’s largest funding reimburses expenses after-the-fact, management has opened a line of credit to assist with cash-flow needs. The line of credit has an undrawn balance of \$50,000, which may be accessed at a variable interest rate established by the bank.

Short-term debt activity for the year ended December 31, 2023 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Line of Credit	\$ ----	\$ 20,000	\$ (20,000)	\$ ----

**Note 13– Deferred Revenue**

FJC has collected \$500,000 from funding provided by the State Legislature – Act 397. At year end, \$124,252 has been utilized to complete allowable grant activity and recognition of the remaining \$375,748 has been deferred. The deferred revenue will fund future allowable expenses or returned to the grantor.

**Note 14 – Potential Recovery**

Investigations have revealed misappropriation by a former employee. The matter has been turned over to law enforcement and the FJC is seeking recovery of approximately \$16,800. The amount that may ultimately be collected cannot be predicted at the present time and no receivables have been recorded in connection with this matter.



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  
Family Justice Center of Central Louisiana, Inc.

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 the Family Justice Center of Central Louisiana, Inc., (FJC) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 14, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered FJC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of FJC's internal control. Accordingly, we do not express an opinion on the effectiveness of FJC's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as items 2022-003 to be a material weaknesses.



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# Family Justice Center

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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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001, and 2022-002 to be significant deficiencies.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether FJC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **FJC's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the FJC's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. FJC's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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.



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

June 14, 2024



**Part I - Summary of Auditor's Results:**

- The Independent Auditor's Report on the financial statements for the Family Justice Center of Central Louisiana, Inc. as of December 31, 2023 and for the year then ended expressed a qualified opinion.
- Control deficiencies were disclosed during the audit of the financial statements as presented below. A portion of the control deficiencies described below were considered to be material weaknesses.
- No Instances of noncompliance material to the financial statements of the FJC were disclosed.

**Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:**

**2023-001 – Reporting In-Kind Contributions (Originally Reported 2020):**

- **Condition** – In-kind receipts of victim supplies included multiple transactions of \$475 and \$3000; however, the transactions were not consistent with actual receipts.
- **Criteria** – Proper reporting requires a complete and accurate accounting of in-kind contributions.
- **Cause** – Management has not sufficiently monitored in-kind activity reported by accounting service providers.
- **Effect** – In-kind activity was not accurately reported.
- **Recommendation** - Establish procedures for ongoing monitoring and evaluation of in-kind amounts reported in the financial statements. In addition, we suggest developing a process for reporting actual in-kind receipts to accounting service providers on a monthly basis.

**2023-002 – Grant Reporting (Originally Reported 2020)**

- **Condition** - Accounting software utilized for financial reporting includes features that allow a profit and loss statement to be maintained for each grant program. The features were used to generate profit and loss statements for grants, but only to an extent. The profit and loss statements generated by the accounting software were not completely consistent with amounts appearing in reports submitted to grantors.
- **Criteria** – In order to prevent potential errors, financial statements should agree with reports issued to grantors or be reconciled to reports that grantors receive.
- **Cause** – Certain transactions affecting grants were not coded to those grants when amounts were recorded in the financial statements.
- **Effect** – Grant reports were not fully supported by financial statements and certain allowable cost may not have been submitted to grantors for reimbursement.
- **Recommendation** – Each transaction associated with a grant should be assigned to the appropriate grant when the transaction is recorded in the accounting software. The ability to accurately generate financial statements for each grant will become more important as additional grant funding is obtained.

**2023-003 – Supporting Documentation (Originally Reported 2023)**

- **Condition** – Formal written agreements were not established prior to compensating a nonprofit agency for consulting services.
- **Criteria** – Proper administration of consulting arrangements requires establishing a formal written understanding between the parties. The written documents should clearly describe all of the relevant terms and conditions associated with the consulting agreement.
- **Cause** – Funds were provided to another nonprofit for consulting services without executing a written consulting agreement.
- **Effect** – The absence of formal arrangements limits ability to enforce standards and achieve intended results.
- **Recommendation** – Establish policies requiring formal agreements for any future consulting arrangements.



<b>SECTION I</b>	
<b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
<p><b><u>2023-001 – Reporting In-Kind Contributions:</u></b> An analysis of transactions reporting in-kind contributions revealed some inaccuracies. We recommend establishing procedures for ongoing monitoring and evaluation of in-kind amounts reported in financial statements. In addition, we suggest developing a process for reporting actual in-kind receipts on a monthly basis.</p>	<p><b><u>2023-001 - Managements' Response</u></b> We have taken measures to enhance reporting of in-kind donations, including retaining an new accounting firm to implement recommendations.</p>
<p><b><u>2023-002 – Grant Reporting</u></b> Accounting software utilized for financial reporting includes features that allow a profit and loss statement to be maintained for each grant program. The features were used to generate profit and loss statements for grants, but only to an extent. The profit and loss statements generated by the accounting software were not completely consistent with amounts appearing in reports submitted to grantors. In the future, each transaction associated with a grant should be assigned to the appropriate grant when the transaction is recorded in the accounting software.</p>	<p><b><u>2023-002 – Managements' Response</u></b> This finding is the result of improper coding and reporting of expenditures by the past executive director. We have reviewed proper coding and reporting procedures with the new director and will establish procedures to ensure that financial statements and grant reports are properly reconciled.</p>
<p><b><u>2023-003 – Contracts</u></b> Proper administration of consulting arrangements requires establishing a formal written understanding between the parties. The written documents should clearly describe all of the relevant terms and conditions associated with the consulting agreement. Payments to a local nonprofit were provided without executing a written contract.</p>	<p><b><u>2023-003 – Managements' Response</u></b> We have reviewed our guidelines for establishing contracts and implemented monitoring procedures to ensure that guidelines are observed.</p>
<b>SECTION II</b>	
<b>MANAGEMENT LETTER</b>	
<p>No management letter was issued.</p>	<p>Response – N/A</p>

<b>SECTION I</b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
<p><b><u>2022-001 – Reporting In-Kind Contributions:</u></b> An analysis of transactions reporting in-kind contributions revealed some inaccuracies. Establish procedures for ongoing monitoring and evaluation of in-kind amounts reported in the financial statements. In addition, we suggest developing a process for reporting actual in-kind receipts on a monthly basis.</p>	<p><b><u>2022-001 - Unresolved</u></b> See 2023-001 for further details on the current status of this matter.</p>
<p><b><u>2022-002 – Grant Reporting</u></b> Accounting software utilized for financial reporting includes features that allow a profit and loss statement to be maintained for each grant program. The features were used to generate profit and loss statements for grants, but only to an extent. The profit and loss statements generated by the accounting software were not completely consistent with amounts appearing in reports submitted to grantors. In the future, each transaction associated with a grant should be assigned to the appropriate grant when the transaction is recorded in the accounting software.</p>	<p><b><u>2022-002 – Unresolved</u></b> See 2023-002 for further details on the current status of this matter.</p>
<p><b><u>2022-003 – Supporting Documentation</u></b> Proper administration and internal control requires retention of documentation to support transactions by demonstrating that funds were expended properly. Documentation was not available to support a substantial portion of purchases.</p>	<p><b><u>2022-003 – Resolved</u></b> This matter has been corrected during the current period.</p>
<p><b><u>2022-004 – Reporting of PayPal Purchases</u></b> Implementation of proper internal control requires reporting all transactions regardless of size. A PayPal account was used to make purchases, but details associated with these purchases were omitted from the general ledger. Only amounts transferred between the PayPal account and various bank accounts were reported in the general ledger.</p>	<p><b><u>2022-004 – Resolved</u></b> This matter has been corrected during the current period.</p>

<p><b><u>2022-005 – Waste and Abuse</u></b></p> <p>Certain purchases were indicative of waste or abuse. Transactions included in these categories included overdraft fees, cable and satellite television subscriptions, dining out by the staff, furniture and accessories not consistent with the organizations needs, and purchases of general merchandise that do not appear reasonable and necessary.</p>	<p><b><u>2022-005 – Resolved</u></b></p> <p>This matter has been corrected during the current period.</p>
<p><b><u>2022-006 – Potential Misappropriation</u></b></p> <p>In addition to the waste and abuse described above, evidence suggests that certain resources may have been used inappropriately. Among other things, suspicious transactions include withdrawing cash from bank accounts without preserving any record of how the cash was used on behalf of the Family Justice Center.</p>	<p><b><u>2022-006 – Resolved</u></b></p> <p>This matter has been corrected during the current period.</p>
<p><b><u>2022-007 – Attendance</u></b></p> <p>Proper administration requires accurate records associated with employee’s time and attendance. Maintaining records of this nature is particularly important when operations are funded by grants that cover personnel costs. Findings indicate that absences during portions of the business day were not always reflected on employee’s time records.</p>	<p><b><u>2022-007 – Resolved</u></b></p> <p>This matter has been corrected during the current period.</p>
<p><b><u>2022-008 – Financial Reporting</u></b></p> <p>State law requires audits to be completed within six months of the year end. Due to matters that required additional time and attention, it was not possible to complete the audit within six months of the year end.</p>	<p><b><u>2022-008 – Resolved</u></b></p> <p>This matter has been corrected during the current period.</p>
<p>No management letter was issued.</p>	<p>Response – N/A</p>



**Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2023**

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	Agency Head (Executive Director)	
	1/1 - 6/30/23	7/1 - 12/31/23
	Carly Long	Wendi Powell
<b>Purpose:</b>		
Compensation	\$ 39,101	\$ 29,474
Benefits		
Health Insurance	\$ -	\$ 6,112
Life Insurance	\$ -	\$ 20
FICA taxes	\$ 2,991	\$ 2,196
Total Benefits	\$ 2,991	\$ 8,328

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Family Justice Center and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Family Justice Center of Central Louisiana (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
June 10, 2024



Rozier, McKay & Willis  
Certified Public Accountants  
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Alexandria, Louisiana 71301  
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**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> <li>• Budgeting</li> <li>• Purchasing</li> <li>• Disbursements</li> <li>• Receipts</li> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Travel and expense reimbursements</li> <li>• Ethics</li> <li>• Debt Service</li> <li>• Disaster Recovery / Business Continuity</li> <li>• Sexual Harassment</li> </ul>	<p>Applicable policies were in place, with the exception of the following items:</p> <ul style="list-style-type: none"> <li>• Receipts</li> <li>• Credit Cards</li> <li>• Debt Service</li> <li>• Information Technology Disaster Recovery / Business Continuity</li> </ul>	<p>Despite the absence of formal written polices, we have a functional process for addressing the matters described in the results and we will consider whether a formal policy is necessary.</p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p> <p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior</p>	<p>Meetings were conducted monthly.</p> <p>N/A – Applies only to governmental entities.</p> <p>N/A – Applies only to governmental entities.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.</p> <p>d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.</p>	<p>Minutes included discussions and updates of audit findings.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p>

**Statewide Agreed-Upon Procedures  
Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Reconciliations were prepared within two months.</p> <p>Reconciliations were performed by an external Certified Public Accounting firm.</p> <p>Transactions outstanding more than 12 months consisted of 12 items with an aggregate value of \$6,001.25.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p>Despite the overall immateriality of the amounts involved, we intend to research and resolve these matters when other more pressing issues are resolved</p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>4 Obtain a listing of <u>deposit sites</u> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).</p>	<p>All activity is conducted at a single facility.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>Registers and drawers are not utilized. Collection of currency is limited to a minor amount of vending transactions conducted at a small number of special event.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>

**Statewide Agreed-Upon Procedures**  
**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	Reconciliations are performed by an independent financial professional that does not have access to resources.	<b><i>The results did not include any findings or questioned cost.</i></b>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Posting collections is the responsibility of an independent financial professional that does not have access to resources.	<b><i>The results did not include any findings or questioned cost.</i></b>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Reconciliations are performed by an independent financial professional that does not have access to resources.	<b><i>The results did not include any findings or questioned cost.</i></b>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The policy provides coverage up to \$100,000.	<b><i>The results did not include any findings or questioned cost.</i></b>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when		

**Statewide Agreed-Upon Procedures  
Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>When applicable, receipts were provided.</p> <p>When applicable, receipts were provided.</p> <p>Bank statements agree with deposit slips.</p> <p>Deposits were made within a single business day.</p> <p>Deposits agree with the general ledger.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>

**Statewide Agreed-Upon Procedures  
Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).</p> <p>9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:</p> <p>a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.</p> <p>b) At least two employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.</p>	<p>All payments are processed at the main office.</p> <p>The Executive Director was responsible for purchasing and was also responsible for signing checks.</p> <p>Typically checks were signed only by the Executive Director.</p> <p>The accounting system is maintained by an external vendor.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p>We intend to revise our policies and procedures to involve more individuals in the purchasing process.</p> <p>We intend to revise our policies and procedures to involve more individuals in the purchasing process.</p> <p><i>The results did not include any findings or questioned cost.</i></p>



**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p>	<p>An appropriate official is responsible for mailing checks.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>Disbursements were supported by invoices.</p> <p>Responsibility has been vested primarily in the Executive Director.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p>We intend to revise our policies and procedures to involve more individuals in the process.</p>
<p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign</p>	<p>A total of 13 electronic payments with a total value of \$13,452 were tested. One of the transactions with a value of \$28.99 was not supported by documentation.</p>	<p>We intend to revise our policies and procedures to provide further assurance that supporting documentation is preserved.</p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

**Statewide Agreed-Upon Procedures  
Schedule of Procedures, Results and Managements' Response (Continued)**

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p> <p>13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>Management furnished the accompanying list.</p> <p>Transactions totaling \$8,249.18 were tested and evidence of review was present for \$7,908.35 (95.9%).</p> <p>Transactions tested were not subject to any late fees.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p>We are confident that procedures in place at year result in the review of 100% of transactions.</p> <p><i>The results did not include any findings or questioned cost.</i></p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Credit card transactions selected for testing were fully documented.	<b><i>The results did not include any findings or questioned cost.</i></b>

**Statewide Agreed-Upon Procedures**  
**Schedule of Procedures, Results and Managements' Response (Continued)**

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by</p>	<p>Appropriate per diem rates were used.</p> <p>A reimbursements tested were based on per diem rates.</p> <p>Documentation was provided, no meals were included in the transactions selected.</p> <p>Two out of the five items tested were not approved by someone other than the recipient.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
someone other than the person receiving reimbursement.		

**Statewide Agreed-Upon Procedures**  
**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>Management reported that no contracts were initiated or reviewed during the period.</p> <p>Not applicable, see above.</p> <p>Not applicable, see above.</p> <p>Not applicable, see above.</p> <p>Not applicable, see above.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>

**Statewide Agreed-Upon Procedures**  
**Schedule of Procedures, Results and Managements' Response (Continued)**

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>The list was provided by management.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p>	<p>Attendance was documented.</p> <p>Supervisor approval was documented</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>



**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>Leave taken was properly reflected in accounting records.</p> <p>Payrates were not documented in the personnel files.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p>We intend to revise personnel files to document approved payrates, ethics training, acknowledgement of ethics policies, and sexual harassment training.</p>
<p>19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.</p>	<p>Payments to terminated employees were consistent with balances maintained in the accounting system.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.</p>	<p>Management provided the applicable representations.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>No evidence of ethic training or distribution of related polices was included in the personnel files.</p> <p>No evidence of ethic training or distribution of related polices was included in the personnel files.</p>	<p>We intend to revise personnel files to document approved payrates, ethics training, acknowledgement of ethics policies, and sexual harassment training.</p> <p>We intend to revise personnel files to document approved payrates, ethics training, acknowledgement of ethics policies, and sexual harassment training.</p>
<p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>No designee has been established.</p>	<p>We intend to address this matter in the next operating cycle.</p>

**Statewide Agreed-Upon Procedures**  
**Schedule of Procedures, Results and Managements' Response (Continued)**

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	Since FJC is organized as a nonprofit, Bond Commission approval is not applicable.	<i>The results did not include any findings or questioned cost.</i>
25 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	No debt was outstanding at year end.	<i>The results did not include any findings or questioned cost.</i>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	All misappropriation has been reported to the Legislative Auditor and Law Enforcement.	<b><i>The results did not include any findings or questioned cost.</i></b>
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice was posted.	<b><i>The results did not include any findings or questioned cost.</i></b>

**Statewide Agreed-Upon Procedures  
Schedule of Procedures, Results and Managements' Response (Continued)**

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b></p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>
<p>28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using</p>	<p>We performed the procedure and discussed the results with management.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.</p> <p>29 Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267<sup>1</sup>. The requirements are as follows:</p> <ol style="list-style-type: none"> <li>1. Hired before June 9, 2020 - completed the training; and</li> <li>2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.</li> </ol>	<p>No evidence of cybersecurity training was provided.</p>	<p>We intend to apply Cybersecurity training in the future</p>

<sup>1</sup> While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Not Applicable: R.S. 42:344 applies only to governmental agencies and nonprofits are excluded.	Not Applicable
31 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	Not Applicable: R.S. 42:344 applies only to governmental agencies and nonprofits are excluded.	Not Applicable
32 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:  a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Not Applicable: R.S. 42:344 applies only to governmental agencies and nonprofits are excluded.	Not Applicable