

OUR HOUSE, INC.
dba
CHRISTOPHER YOUTH CENTER

Financial Statements
For the Year Ended December 31, 2017



OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

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CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

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INDEPENDENT AUDITORS' REPORT

Board of Trustees of
Our House, Inc. dba Christopher Youth Center

Report on the Financial Statements

We have audited the accompanying financial statements of Our House, Inc. dba Christopher Youth Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, 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.

Auditors' 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 auditors' 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 the 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 Our House, Inc. dba Christopher Youth Center, as of December 31, 2017, 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 Matters

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 April 20, 2018 on our consideration of Our House Inc. dba Christopher Youth Center'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 Our House Inc. dba Christopher Youth Center's internal control over financial reporting and compliance.

Cameron Hines & Company (APAC)

West Monroe, Louisiana
April 20, 2018

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 472,217	\$ -	\$ 472,217
Certificates of Deposit	573,045	-	573,045
Investments	109,350	-	109,350
Grants Receivable	100,212	-	100,212
Promises to Give - United Way		30,000	30,000
Prepaid Insurance	16,452		16,452
Total Current Assets	1,271,276	30,000	1,301,276
 Property and Equipment:			
Depreciable Fixed Assets	640,608	-	640,608
Accumulated Depreciation	(335,886)	-	(335,886)
Net Depreciable Property and Equipment	304,722	-	304,722
 Land	 25,395	 -	 25,395
Net Property and Equipment	330,117	-	330,117
 <u>TOTAL ASSETS</u>	 \$ 1,601,393	 \$ 30,000	 \$ 1,631,393

LIABILITIES AND NET ASSETS

Current Liabilities:			
Accounts Payable	\$ 6,738	\$ -	\$ 6,738
 <u>NET ASSETS</u>			
Unrestricted Net Assets	1,594,655	-	1,594,655
Temporarily Restricted		30,000	30,000
Total Net Assets	1,594,655	30,000	1,624,655
 <u>TOTAL LIABILITIES AND NET ASSETS</u>	 \$ 1,601,393	 \$ 30,000	 \$ 1,631,393

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

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>PUBLIC SUPPORT AND GRANT REVENUE</u>			
Public Support:			
Contributions	\$ 15,930		\$ 15,930
Grants	693,114		693,114
United Way Funding		60,000	60,000
Net Assets Released from Restrictions	60,000	(60,000)	-
Total Public Support and Grant Revenue	<u>769,044</u>	<u>-</u>	<u>769,044</u>
Other Support:			
Interest Income	4,716	-	4,716
Other	9,583	-	9,583
Unrealized Gain on Investments	2,705	-	2,705
Total Other Support	<u>17,004</u>	<u>-</u>	<u>17,004</u>
<u>TOTAL PUBLIC SUPPORT, GRANT REVENUE AND OTHER SUPPORT</u>	<u>786,048</u>	<u>-</u>	<u>786,048</u>
<u>EXPENSES</u>			
Program Services:			
DHHS Transitional Living	251,855	-	251,855
DHHS Teen Shelter	202,157	-	202,157
Outreach	46,135	-	46,135
Homeless Prevention	49,265	-	49,265
Rapid Rehousing	51,100	-	51,100
Front Door	1,612	-	1,612
Total Program Services	<u>602,124</u>	<u>-</u>	<u>602,124</u>
Supporting Services:			
Management and General	<u>181,591</u>	<u>-</u>	<u>181,591</u>
<u>TOTAL PROGRAM SERVICES, SUPPORTING SERVICES AND OTHER EXPENSES</u>	<u>783,715</u>	<u>-</u>	<u>783,715</u>
<u>INCREASE (DECREASE) IN NET ASSETS</u>	<u>2,333</u>	<u>-</u>	<u>2,333</u>
<u>NET ASSETS AT BEGINNING OF YEAR</u>	<u>1,592,322</u>	<u>30,000</u>	<u>1,622,322</u>
<u>NET ASSETS AT END OF YEAR</u>	<u>\$ 1,594,655</u>	<u>\$ 30,000</u>	<u>\$ 1,624,655</u>

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

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>Salaries and Related Expenses</u>	<u>DHHS - Transitional Living</u>	<u>DHHS - Teen Shelter</u>	<u>Outreach</u>	<u>Homeless Prevention</u>
Salaries	119,246	96,887	22,359	23,477
Payroll Taxes and Benefits	10,068	8,181	1,888	1,982
<u>Other Expenses</u>				
Audit	4,625	4,625		
Advertising		492	168	
Contract Labor	3,084	3,065		
Dues/Subscriptions	2,328	2,701		
Food/Shelter	1,578	9,380	570	
Insurance	20,910	20,490		
Office Expenses	2,098	1,560	19	
Copy Machine Lease	1,120	1,024		
Printing/Publishing	905	646	472	
Supplies	8,317	5,209	160	
Telephone	3,009	3,472	3,222	
Training		6,510	74	
Utilities	10,560	8,510	2,767	401
Client Services	5,847	5,381	89	
Educational	335	49		
Medical	170	350		
Travel	3,903	5,787	297	
Rent	45,045	113	11,913	23,238
Depreciation				
Repairs & Maintenance	5,840	17,420	2,073	
Auto Expense	1,159	305		
Other Expenses	1,708		64	167
	<u>\$ 251,855</u>	<u>\$ 202,157</u>	<u>\$ 46,135</u>	<u>\$ 49,265</u>

<u>Rapid Rehousing</u>	<u>Front Door</u>	<u>Management and General</u>	<u>Total Expenses</u>
24,222	745	85,708	\$ 372,644
2,045	63	7,237	31,464
			9,250
		2,417	3,077
		7,447	13,596
		408	5,437
		426	11,954
		23,828	65,228
	107	2,359	6,143
		524	2,668
		747	2,770
		633	14,319
	309		10,012
		437	7,021
2,084			24,322
	388		11,705
			384
			520
400		5,016	15,403
22,349			102,658
		35,328	35,328
			25,333
		904	2,368
		8,172	10,111
<u>\$ 51,100</u>	<u>\$ 1,612</u>	<u>\$ 181,591</u>	<u>\$ 783,715</u>

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

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>Cash Flows from Operating Activities:</u>	
Increase in Net Assets	\$ 2,333
Depreciation	35,328
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Changes in Assets and Liabilities:	
CDs	(552)
Investments	(2,534)
Grants Receivable	(23,460)
Prepaid Insurance	1,663
Accounts Payable	(1,629)
Net Cash Provided by Operating Activities	<u>11,149</u>
<u>Cash Flows from Investing Activities:</u>	
Purchase of Fixed Assets	<u>(22,384)</u>
Net Cash Used by Investing Activities	(22,384)
<u>Decrease in Cash and Cash Equivalents</u>	(11,235)
<u>Cash and Cash Equivalents, Beginning of Year</u>	<u>483,452</u>
<u>CASH AND CASH EQUIVALENTS, END OF YEAR</u>	<u>\$ 472,217</u>

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

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Note 1 - Nature of Activities and Summary of Significant Accounting Policies

Nature of Activity

Effective from August 22, 2015, the name of the Organization was changed from Our House, Inc. to Our House, Inc. dba Christopher Youth Center. Our House, Inc. dba Christopher Youth Center is a nonprofit organization that is based in Monroe, Louisiana. The Organization provides "hotline" services for runaway and troubled teens. The Organization's services also include providing shelter and transportation for troubled teens.

Use of Estimates

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

Basis of Accounting

The financial statements of Our House, Inc. dba Christopher Youth Center have been prepared on the accrual basis and, accordingly, reflect all significant receivables and payables.

Basis of Presentation

FASB Accounting Standards Codification (ASC) section 958-205 *Not-for-Profit Entities, Presentation of Financial Statements* establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. ASC section 958-605 *Not-for-Profit Entities, Revenue Recognition* requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of Our House, Inc. dba Christopher Youth Center and/or passage of time.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by Our House, Inc. dba Christopher Youth Center. Generally, the donors of these assets permit Our

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Note 1 - Nature of Activities and Summary of Significant Accounting Policies (continued)

House, Inc. dba Christopher Youth Center to use all of, or part of, the income earned on the related investments for general or specific purposes. As of December 31, 2017, there were no permanently restricted net assets.

Cash and Cash Equivalents

Our House, Inc. dba Christopher Youth Center considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Investments

In February 2015, GASB issued Statement No. 72 (GASB 72), *Fair Value Measurement and Application*, designed to enhance the comparability of governmental financial statements by requiring fair value measurement for certain assets and liabilities using a consistent definition and accepted valuation techniques. GASB 72 amended the definitions of fair value and investments, provided guidance for determining a fair value measurement for assets and liabilities required to be reported at fair value, provided guidance for applying fair value to investments required to be reported at fair value, and provided for disclosures in addition to those already required by GASB Statements No. 3, 31, 40, and 53 for all investments measured at fair value.

Grants Receivable

Grants receivable represent amounts that have been expensed for grant purposes and are to be reimbursed in full by the grantor and have been promised over the next twelve months.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets using the straight-line method:

	<u>Years</u>
Buildings	40
Building Improvements	5-40
Residences	40
Vehicles	3-5
Furniture, Fixtures and Equipment	3-10

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Public Support and Revenue

Annual contributions are recorded as revenue when received and are generally available for unrestricted use unless specifically restricted by the donor.

Grant income is deferred until the revenue is received. Unreimbursed expenses are recorded as income and as grants receivable when requests for reimbursement are submitted to the grants.

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Functional Allocation of Expenses

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

Fair Value of Financial Instruments

ASC section 820 *Fair Value Measurements and Disclosures* and ASC section 825 *Financial Instruments* require all entities to disclose the fair value of financial instruments for which it is practicable to estimate fair value.

The carrying amount of cash and cash equivalents, accrued interest receivable, and bequests receivable approximates fair value because of the short maturity of these financial instruments. The carrying value, which is the fair value of investments and funds held in trust by others, is based upon quoted market values. In the limited cases where such values are not available, historical cost is used as an estimate of market value.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Note 2 - Cash and Cash Equivalents

Our House, Inc. dba Christopher Youth Center maintains its cash balances in five local financial institutions. The bank balances of \$475,040 are covered by FDIC Insurance of up to \$250,000 at each bank.

Our House, Inc. dba Christopher Youth Center also has six certificates of deposit. The certificates of deposit have a fair value of \$573,413 and are not considered cash equivalents. \$572,592 of these certificates of deposit are covered by FDIC insurance.

Note 3 - Income Taxes

Our House, Inc. dba Christopher Youth Center is a nonprofit corporation exempted from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made; however, should the Organization engage in activities unrelated to its exempt purpose, taxable income could result. The Organization had no material unrelated business income for the year ended December 31, 2017. The earliest income tax year that is subject to examination is 2014.

Note 4 - Lease Expense

Our House, Inc. dba Christopher Youth Center has several six-month to one-year noncancelable operating leases for several apartments for their residents. Lease expense for the year ended December 31, 2017 was \$102,659.

Minimum future rental payments under non-cancelable operating leases as of December 31, 2017 for each of the next five years and in aggregate are as follows:

December 31, 2017	<u>\$24,000</u>
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Note 5 - Property and Equipment

A summary of land, buildings, equipment and accumulated depreciation at December 31, 2017 is as follows:

Land	\$ 25,395
Buildings	400,838
Autos & Trucks	117,066
Furniture & Equipment	122,704
Accumulated Depreciation	<u>(335,886)</u>
Net Property and Equipment	<u>\$ 330,117</u>

Depreciation expense for the year ended December 31, 2017 was \$35,328.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Note 6 - Investments

Investments are presented in the financial statements at fair market value based on quoted prices in active markets (level 1) of the securities on a recurring basis at December 31, 2017.

	Quoted Prices in Active Markets for Identical Assets <u>(Level 1 Inputs)</u>	Other Observable Inputs <u>(Level 2 Inputs)</u>	Significant Unobservable Inputs <u>(Level 3 Inputs)</u>
Mutual Funds	\$ <u>109,350</u>	\$ <u> -</u>	\$ <u> -</u>

Investment return at December 31, 2017 is as follows:

Net Realized and Unrealized Gains	2,705
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Note 7 - Grants Receivable

Grants receivable consisted of the following at December 31, 2017

Front Door Grant	\$ 7,276
HUD Transitional Living	4,805
ESGP I Grant	46,194
LCLE Victims of Crimes	9,454
DHHS Teen Shelter	13,006
DHHS Transitional Living	15,582
OCS Grant	<u>3,895</u>
Total Grants Receivable	<u>\$100,212</u>

Note 8 - Promises to Give

Unconditional promises to give consist of the following:

United Way	<u>\$30,000</u>
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Note 9 - Temporarily Restricted Net Assets

Net assets were released from donor restrictions by time restrictions specified by donors as follows:

Time Restrictions Expired:	
United Way of Northeast Louisiana	<u>\$60,000</u>

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Note 10 - In-Kind Contributions

In-kind contributions for funds receiving government grants consist of time donated by volunteer workers established by state and federal regulatory agencies providing the grant funds; also, donated food, clothing, medical facilities, advertising and other items valued at estimated fair market value. The volunteer hours and donated food and clothing are not recorded in the financial statements.

Note 11 - Commitments and Contingencies

Economic Dependence

The Organization receives a substantial amount of its support from federal and state government grants and from the United Way. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's programs and activities.

Note 12 - Related Parties

Our House, Inc. dba Christopher Youth Center employs Takewell & Hanna, CPAs to assist in bookkeeping and reconciling of accounts. Karen Hanna is a Trustee on the Board of Trustees of Our House, Inc. dba Christopher Youth Center. For the year ended December 31, 2017, Our House, Inc. dba Christopher Youth Center paid Takewell & Hanna, CPAs \$4,513.

Note 13 - Subsequent Events

Subsequent events have been evaluated through April 20, 2018, the date that the financial statements were available to be issued. All subsequent events determined to be relevant and material to the financial statements have been appropriately recorded or disclosed.

CAMERON, HINES & COMPANY

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees of
Our House, Inc. dba Christopher Youth Center

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 Our House, Inc. dba Christopher Youth Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, 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 April 20, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Our House, Inc. dba Christopher Youth Center's internal control over financial reporting 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 Our House dba Christopher Youth Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Our House, Inc. dba Christopher Youth Center'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 Our House, Inc. dba Christopher Youth Center's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Our House, Inc. dba Christopher Youth Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under the *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, the communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
April 20, 2018

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017

To The Board of Trustees
Our House, Inc.
Monroe, Louisiana

We have audited the financial statements of Our House, Inc. dba Christopher Youth Center as of and for the year ended December 31, 2017, and have issued our report thereon dated April 20, 2018. 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. Our audit of the financial statements as of December 31, 2017, resulted in an unmodified opinion.

SECTION I - Summary of Auditors' Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness yes no

Significant Deficiencies not considered to be
Material Weaknesses yes no

Compliance

Compliance Material to Financial Statements yes no

B. Federal Awards **N/A NO SINGLE AUDIT IS REQUIRED**

Material Weakness Identified yes no

Significant Deficiencies not considered to be
Material Weaknesses yes no

Type of Opinion on Compliance for Major Programs

Unmodified Modified

Disclaimer Adverse

Are their findings required to be reported in accordance with Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? **N/A**

C. Identification of Major Programs:

Name of Federal Program (or cluster): **N/A**

Dollar threshold used to distinguish between Type A and Type B Programs. **N/A**

Is the auditee a "low-risk" auditee, as defined by Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? **N/A**

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017

Section II - Financial Statement Findings

There were no findings in this section.

Section III - Federal Award Findings and Responses

N/A

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017

Internal Control and Compliance Material to the Financial Statements

This section is not applicable.

Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Management Letter

This section is not applicable

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2017

Agency Head

Ella Nimmers
Executive Director

Purpose

Salary	\$ 80,164
Benefits - Payroll Taxes and Insurance	16,774
Travel	<u>5,488</u>
Total Compensation, Benefits and Other Payments	<u>\$ 102,426</u>

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Christopher Youth Center DBA Our House, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Christopher Youth Center DBA Our House, Inc. (CYC) 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, 2017 through December 31, 2017. The CYC's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated conclusions are as follows:

Written Policies and Procedures

1. Obtain the CYC's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the CYC does not have any written policies and procedures), as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving
 - d) **Receipts**, including receiving, recording, and preparing deposits
 - e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

- g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage
- h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the CYC's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
- j) ***Debt Service***, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Conclusions: Thirty one exceptions noted where the policies of the CYC did not meet the requirements set by the procedures listed above.

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the CYC's prior audit (GAAP-basis).
 - If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.
- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

Conclusions: One exception noted where the CYC does not include budget to actual comparisons in its board minutes.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

Conclusions: We obtained the listing and management's representation.

4. Using the listing provided by management, select all of the CYC's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;
- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and
- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

Conclusions: Five exceptions were noted where there was no evidence that a member of management or a board member has reviewed each reconciliation.

Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

Conclusions: We obtained the listing and management's representation.

6. Using the listing provided by management, select all of the CYC's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each cash collection location selected:

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the CYC has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.
- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
 - Using CYC's collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.
 - Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

Conclusions: One exception noted where an employee who is responsible for collecting cash is also responsible for depositing the cash in the bank. One exception noted where each cash collection location did not have written documentation describing the formal process to reconcile the collections to the accounting records. One exception noted where the highest week of collections were not deposited within one business day of the collection..

- 7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the CYC has a process specifically defined (identified as such by the CYC) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

Conclusions: One exception noted where each cash collection location did not have written documentation of the process used to verify completeness of collections for the period.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

- 8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Conclusions: We obtained the general ledger and management's representation.

- 9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the CYC had less than 25 transactions during the fiscal period), excluding credit

card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.
- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.
- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

Conclusions: Six exceptions noted where a purchase order was not used. Six exceptions noted where there was no approval by a person who did not initiate the purchase.

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the CYC's purchasing/disbursement system.

Conclusions: Twenty-five exceptions noted where the person who approves purchase orders also adds vendors to the CYC's purchasing/disbursement system.

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

Conclusions: Twenty-five exceptions noted where the person with signatory authority for disbursements also has responsibility for initiating or recording purchases.

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

Conclusions: No exceptions noted.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

Conclusions: No signature stamp or machine is used. This step is not applicable.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), 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.

Conclusions: We obtained the listing and management's representation.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the CYC has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
- b) Report whether finance charges and/or late fees were assessed on the selected statements.

Conclusions: No exceptions noted.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
 - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)
- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the CYC's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.
- c) For each transaction, compare the CYC's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and

report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

Conclusions: No exceptions noted.

Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

Conclusions: We obtained the general ledger and the CYC's travel and related expense reimbursements. We obtained management's representation.

18. Obtain the CYC's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

Conclusions: We noted that the CYC does not have written policies related to travel and expense reimbursements.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the CYC does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.
- b) Report whether each expense is supported by:
 - An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
 - Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)
- c) Compare the CYC's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or

donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Conclusions: One exception noted where travel expenses were reviewed and approved by the same person who received the reimbursement.

Contracts

- 20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

Conclusions: We obtained the general ledger and noted that no contracts in effect during the fiscal period. We obtained management's representation.

- 21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.
- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:
 - If yes, obtain/compare supporting contract documentation to legal requirements and report whether the CYC complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
 - If no, obtain supporting contract documentation and report whether the CYC solicited quotes as a best practice.
- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.
- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

Conclusions: No contracts were in effect for the fiscal period. This step is not applicable.

Payroll and Personnel

- 22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:
 - a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.
 - b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Conclusions: No exceptions noted.

- 23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the CYC had less than 25 employees during the fiscal period), and:
 - a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.
 - c) Report whether there is written documentation that the CYC maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

Conclusions: One exception noted where an employee did not document their vacation leave. One exception noted where there was no written documentation that supervisors approved the leave of the selected employee. One exception noted where written documentation was not maintained by the CYC.

- 24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether

the termination payments were made in strict accordance with policy and/or contract and approved by management.

Conclusions: No exceptions noted.

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Conclusions: No exceptions noted.

Ethics (excluding nonprofits)

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the CYC maintained documentation to demonstrate that required ethics training was completed.

Conclusions: CYC is a nonprofit. This step is not applicable.

27. Inquire of management whether any alleged ethics violations were reported to the CYC during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the CYC's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

Conclusions: CYC is a nonprofit. This step is not applicable.

Debt Service (excluding nonprofits)

28. If debt was issued during the fiscal period, obtain supporting documentation from the CYC, and report whether State Bond Commission approval was obtained.

Conclusions: CYC is a nonprofit. This step is not applicable.

29. If the CYC had outstanding debt during the fiscal period, obtain supporting documentation from the CYC and report whether the CYC made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

Conclusions: CYC is a nonprofit. This step is not applicable. If the CYC had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

Conclusions: CYC is a nonprofit. This step is not applicable.

Other

31. Inquire of management whether the CYC had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the CYC reported the misappropriation to the legislative auditor and the district attorney of the parish in which the CYC is domiciled.

Conclusions: We noted that there were no misappropriations of public funds or assets reported to the CYC.

32. Observe and report whether the CYC has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

Conclusions: One exception noted where the notice was not posted at the CYC's premises or on the CYC's website.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

Conclusions: We did not observe or otherwise identify any exceptions regarding management's representations in the procedures above.

Management's Response

We concur with the results of the procedures and are working diligently to improve controls.

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.

Cameron Hines & Company (APAC)

West Monroe, Louisiana
March 23, 2018