

**Louisiana Coalition Against
Domestic Violence, Inc.
Baton Rouge, Louisiana
December 31, 2018**

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WAYMOUTH
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Certified Public Accountants

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Independent Auditor's Report

Board of Directors
Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other 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 expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and schedule of compensation, benefits and other payments to agency head or chief executive officer are presented for purposes of additional analysis and are not required parts 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 12, 2019, on our consideration of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Louisiana Coalition Against Domestic Violence, Inc.'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 Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

Hawthorn, Waymouth & Carroll, L.L.P.

June 12, 2019

Louisiana Coalition Against Domestic Violence, Inc.
Statement of Financial Position
December 31, 2018

Assets

Current Assets

Cash	\$	88,716
Grants receivable		188,703
Other receivables		1,220
Prepaid expenses		3,500

Total current assets		282,139
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Property and Equipment, net

7,269

Total assets	\$	289,408
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Liabilities and Net Assets

Current Liabilities

Accounts payable	\$	47,492
Accrued vacation and payroll liabilities		21,225
Deferred revenue		4,800

Total current liabilities		73,517
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Net Assets

Without Donor Restrictions		176,223
With Donor Restrictions		39,668

Total net assets		215,891
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Total liabilities and net assets	\$	289,408
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The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.
Statement of Activities and Changes in Net Assets
Year Ended December 31, 2018

Changes in Net Assets Without Donor Restrictions

Revenue:

Grants and contracts - federal and state	\$ 891,436
Dues income	13,615
Contributions	11,961
Other income	6,379

923,391

Net assets released from donor restrictions	60,802
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Total revenue without donor restrictions 984,193

Expenses:

Program services	
Training and technical assistance	735,335
Social change / public awareness	92,588
Statewide toll free domestic violence hotline	65,808

893,731

General and administrative	84,303
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Total expenses 978,034

Change in net assets without donor restrictions 6,159

Changes in Net Assets With Donor Restrictions

Grants - private	71,250
Net assets released from restrictions	(60,802)

Change in net assets with donor restrictions 10,448

Total change in net assets 16,607

Total Net Assets, beginning of year 199,284

Total Net Assets, end of year \$ 215,891

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

Louisiana Coalition Against Domestic Violence, Inc.
Statement of Functional Expenses
Year Ended December 31, 2018

	Program Services						
	Training and Technical Assistance	Social Change/ Public Awareness	Statewide Toll Free Domestic Violence Hotline	Total Program Services	General & Admini- strative	Total	
Expenses							
Salaries and wages	\$ 420,398	\$ 22,581	\$ 26,061	\$ 469,040	\$ 32,831	\$ 501,871	
Employee benefits	101,843	4,579	7,299	113,721	6,198	119,919	
Occupancy	48,510	1,813	18,550	68,873	5,986	74,859	
Contract services	47,507	-	-	47,507	25,575	73,082	
Supplies	23,506	2,864	1,200	27,570	2,123	29,693	
Travel	20,983	3,430	-	24,413	3,920	28,333	
Conference and training	34,843	8,079	-	42,922	5,270	48,192	
Insurance	5,826	651	-	6,477	411	6,888	
Printing and reproduction	6,207	45,632	12,698	64,537	120	64,657	
Advertising	3,449	765	-	4,214	483	4,697	
Depreciation	7,967	2,194	-	10,161	1,386	11,547	
Disaster relief	9,137	-	-	9,137	-	9,137	
Other	5,159	-	-	5,159	-	5,159	
Total expenses	\$ 735,335	\$ 92,588	\$ 65,808	\$ 893,731	\$ 84,303	\$ 978,034	

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

Louisiana Coalition Against Domestic Violence, Inc.
Statement of Cash Flows
Year Ended December 31, 2018

Cash Flows from Operating Activities	
Change in net assets	\$ 16,607
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	11,547
(Increase) Decrease in assets:	
Grants receivable	(38,823)
Other receivables	(670)
Increase (Decrease) in liabilities:	
Accounts payable	8,096
Accrued vacation and payroll liabilities	(12,427)
Deferred revenue	(6,200)
	(21,870)
Net cash used in operating activities	(21,870)
Cash Flows from Investing Activities	
Purchases of property and equipment	(563)
	(563)
Net cash used in investing activities	(563)
Net Decrease in Cash	(22,433)
Cash, beginning of year	111,149
Cash, end of year	\$ 88,716

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

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2018

Note 1-Nature of Organization

The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) is a non-profit organization created on April 26, 1982, to lead a statewide collaborative effort to end domestic violence, provide technical assistance and training, to advocate for and administer financial support, to provide statewide leadership on public policy, to collect and maintain domestic violence reference materials, and to advocate change in existing legislation and adoption of new legislation which will contribute to the eradication of domestic violence in Louisiana.

LCADV operates the following programs:

Training and Technical Assistance - LCAADV provides education, support, training and technical assistance to family violence programs and direct service providers to encourage appropriate and comprehensive responses to family violence within the state of Louisiana. Recipients of training and technical assistance include member programs, judicial and law enforcement agencies, child serving agencies, housing agencies, health care and mental health agencies, other social welfare agencies, and the business community.

Social Change/Public Awareness - LCAADV leads social change throughout the state by facilitating efforts such as task forces and engaging in community education and awareness through media, distribution of educational materials, awareness campaigns, and social media.

Statewide Toll Free Domestic Violence Hotline - LCAADV maintains and markets the statewide toll free domestic violence hotline, which routes callers immediately to a source of help in a crisis. LCAADV markets the hotline number through media, billboards, and printed materials.

Public Policy - LCAADV serves as a resource center, primary point of contact, and clearinghouse on domestic violence information to support the development and implementation of policies, protocols, and procedures to enhance domestic violence intervention and prevention throughout the state of Louisiana. Expenditures related to public policy are included with general and administrative expenses.

Note 2-Summary of Significant Accounting Policies

A. Basis of Accounting and Presentation

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.

LCADV reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed on them by donors: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by the Organization is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Such restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity. At December 31, 2018, LCAADV had net assets with donor restrictions totaling \$39,668.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2018

Note 2-Summary of Significant Accounting Policies (Continued)

B. 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 revenue, support, and expenses during the reporting period. Actual results could differ from the estimates that were used.

C. Cash and Cash Equivalents

For purposes of the statement of cash flows, LCADV considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. LCADV had no cash equivalents at December 31, 2018.

D. Grants Receivable

Grants receivable are recorded at net realizable value consisting of the carrying amount less an allowance for doubtful accounts. LCADV evaluates the collectability of its grants receivable on an individual basis and does not require collateral. Management believes all grants receivable are fully collectable; therefore, there was no allowance recorded at December 31, 2018.

E. Property and Equipment

Property and equipment are recorded at cost or, if donated, at fair market value at the date of donation. Depreciation is provided for using the straight-line method, calculated to extinguish the book value of the assets over their respective useful lives (3 - 7 years for equipment and furnishings). Expenditures for major additions of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

F. Revenue Recognition

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grants which are considered exchange transactions are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreements. Advances under the grants are recorded as deferred revenue until such time as they can be recognized as revenue.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2018

Note 2-Summary of Significant Accounting Policies (Continued)

G. Accrued Vacation

Accrued vacation is earned at varying rates from two to four weeks per year depending on length of service. A maximum of two weeks paid time off may be carried over at each employee's anniversary date. At December 31, 2018, the balance of accrued vacation was \$9,001, which is included in accrued vacation and payroll liabilities on the statement of financial position.

H. Income Taxes

LCADV has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes. LCADV has been classified as an organization other than a private foundation. Accordingly, no provision has been made for income taxes.

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If LCADV were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors.

I. Advertising

Advertising and promotion costs are expensed as incurred. LCADV incurred \$4,697 in advertising expenses for the year ended December 31, 2018.

J. Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, which is allocated on a square-footage basis; supplies and depreciation, which are allocated based on a study of supply and asset usage; as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

K. Liquidity Management

As of December 31, 2018, the following financial assets could be made readily available to meet general expenditures within one year of the statement of financial position date:

Cash	\$ 88,716
Grants receivable	188,703
Other receivables	<u>1,220</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 278,639</u></u>

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2018

Note 2-Summary of Significant Accounting Policies (Continued)

K. Liquidity Management (Continued)

As part of its liquidity management, LCADV has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. In addition to the above amounts, LCADV has an unused line of credit with a financial institution of \$30,000.

L. New Accounting Pronouncement

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The ASU addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. LCADV has implemented ASU 2016-14, effective January 1, 2018. As required by ASU 2016-14, LCADV is required to reclassify amounts that were previously reported as temporarily restricted net assets. Those amounts are now classified as net assets with donor restrictions.

M. Reclassifications

Certain reclassifications have been made to the beginning balances on the 2018 financial statements. A reclassification that increased net assets without donor restrictions by \$20,000 and decreased net assets with donor restrictions by the same amount at December 31, 2017 is included in the accompanying financial statements.

Note 3-Property and Equipment

Property and equipment are comprised of the following as of December 31, 2018:

Equipment and furnishings	\$ 35,082
Less: accumulated depreciation	<u>(27,813)</u>
Total property and equipment, net	<u><u>\$ 7,269</u></u>

Note 4-Line of Credit

LCADV has a \$30,000 line of credit with a bank, of which the balance was \$0 at December 31, 2018. The line of credit will continue until termination of the credit line account by the lender or LCADV. Interest on the line of credit is variable and was 9.50% at December 31, 2018. The line of credit is collateralized by the personal guarantee of an officer of LCADV.

Note 5-Net Assets with Donor Restrictions

Net assets with donor restrictions were as follows at December 31, 2018:

Financial Empowerment Program	<u><u>\$ 39,668</u></u>
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Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2018

Note 6-Lease Obligation

LCADV leases office space for \$3,075 per month under an operating lease, which expires May 31, 2020. For the year ended December 31, 2018, rent expense was \$36,900.

The future scheduled rental payments are as follows:

2019	\$ 36,900
2020	<u>15,375</u>
	<u><u>\$ 52,275</u></u>

Note 7-Retirement Plan

Employees of LCADV have the option to enroll in a 403(b) retirement plan after their 90-day probation period has ended. LCADV will match, dollar for dollar, the employee's annual contribution, up to the maximum of 3% of the employee's annual gross salary. Contributions for the year ended December 31, 2018 were \$13,101.

Note 8-Contingencies

LCADV participates in federal and state grant programs, which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that LCADV has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired.

In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs disallowed would be recognized in the period agreed upon by the grantor agency and LCADV.

Note 9-Board of Directors Compensation

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

Note 10-Economic Dependency

LCADV derives revenue through grants and contracts administered by the federal government and the State of Louisiana. The grant and contract amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds received by LCADV could be reduced significantly by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year. For 2018, 90% of its revenue was from federal and state government grants and contracts.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2018

Note 11-Subsequent Events

Management of LCADV evaluated all subsequent events through June 12, 2019, the date the financial statements were available to be issued. As a result, management noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

Supplementary Information

**Louisiana Coalition Against Domestic Violence, Inc.
Schedule of Compensation, Benefits and Other
Payments to Agency Head or Chief Executive Officer
Year Ended December 31, 2018**

Agency Head: Mariah Wineski, Executive Director

<u>Purpose:</u>	<u>Amount</u>
Salary	\$ 87,550
Benefits - insurance	7,924
Benefits - retirement	2,627
Benefits - cellphone	960
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	1,911
Travel	3,019
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0



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**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***

Board of Directors
Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 12, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of 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 Louisiana Coalition Against Domestic Violence, Inc.'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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Item 2018-001.

Louisiana Coalition Against Domestic Violence, Inc.'s Response to the Finding

Louisiana Coalition Against Domestic Violence, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Louisiana Coalition Against Domestic Violence, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hawthorn, Waymouth & Carroll, L.L.P.

June 12, 2019



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**Independent Auditor's Report
on Compliance for Each Major Program and on Internal
Control over Compliance Required by the Uniform Guidance**

Board of Directors
Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Louisiana Coalition Against Domestic Violence, Inc.'s major federal programs for the year ended December 31, 2018. Louisiana Coalition Against Domestic Violence, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Louisiana Coalition Against Domestic Violence, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana Coalition Against Domestic Violence, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Louisiana Coalition Against Domestic Violence, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Louisiana Coalition Against Domestic Violence, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control over Compliance

Management of Louisiana Coalition Against Domestic Violence, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Louisiana Coalition Against Domestic Violence, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hawthorn, Waymouth & Carroll, L.L.P.

June 12, 2019

Louisiana Coalition Against Domestic Violence, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018

<u>Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Justice			
<i>Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice</i>			
Crime Victim Assistance *	N/A	16.575	\$ <u>487,579</u>
Total passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice			<u>487,579</u>
State Domestic Violence and Sexual Assault Coalitions	N/A	16.556	<u>101,551</u>
Total United States Department of Justice			<u>589,130</u>
United States Department of Health and Human Services			
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			
	N/A	93.591	<u>267,974</u>
Total United States Department of Health and Human Services			<u>267,974</u>
Total Expenditures of Federal Awards			<u>\$ <u>857,104</u></u>

* Denotes major program

The accompanying notes are an integral part of this schedule.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018

Note 1-Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Louisiana Coalition Against Domestic Violence, Inc. under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Louisiana Coalition Against Domestic Violence, Inc., it is not intended to and does not present the financial position, change in net assets, or cash flows of Louisiana Coalition Against Domestic Violence, Inc.

Note 2-Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3-Loan and Loan Guarantee Programs

Louisiana Coalition Against Domestic Violence, Inc. had no loans or loan guarantee programs outstanding as of December 31, 2018 for those loans described in 2 CFR 200.502(b).

Note 4-Indirect Cost Rate

Louisiana Coalition Against Domestic Violence, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 5-Subrecipients

Louisiana Coalition Against Domestic Violence, Inc. did not pass-through any of its federal awards to a subrecipient during the year ended December 31, 2018.

Note 6-Non-Cash Assistance

No federal awards were expended in the form of non-cash assistance during the year ended December 31, 2018.

Louisiana Coalition Against Domestic Violence, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

Section I - Summary of Audit Results

Financial Statements

Type of report the auditor issues on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

* Material weakness(es) identified?

_____ Yes X No

* Significant deficiency(ies) identified?

_____ Yes X None reported

Noncompliance material to financial statements noted?

 X Yes _____ No

Management letter issued?

_____ Yes X No

Federal Awards

Internal control over major federal programs:

* Material weakness(es) identified?

_____ Yes X No

* Significant deficiency(ies) identified?

_____ Yes X None reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

Identification of major federal programs:

CFDA Number	Federal Program or Cluster
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee qualified as low-risk auditee:

_____ Yes X No

Louisiana Coalition Against Domestic Violence, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

Section II - Financial Statement Findings

2018-001: *Delinquent Remittance of Employee Contributions to 403(b) Plan*

Criteria:

Regulations require that participant contributions to a qualified retirement plan be deposited to the plan on the earliest date that they can be reasonably segregated from the employer's general assets, but in no event later than the 15th business day of the month following the month in which the participant contributions are deducted from their pay.

Condition:

For the year ended December 31, 2018, no participant contributions were made to LCADV's 403(b) plan for the payroll periods ranging from September 15, 2018 through December 31, 2018.

Cause:

Following a change in personnel, the individual responsible for remitting contributions to the plan was unaware of the Department of Labor's regulations pertaining to timely remittance of participant contributions.

Effect:

LCADV did not comply with the requirement to remit participant contributions timely.

Auditor's recommendation:

We recommend that management of LCADV remit all participant contributions in a timely and consistent manner to maintain compliance with the Department of Labor's rules and regulations and to prevent any fines and penalties that may be imposed.

Views of responsible officials and planned corrective actions:

Management agrees with the auditor's recommendations. Delinquent remittance of 403(b) contributions occurred due to changes in accounting personnel. The contributions were remitted immediately upon management's discovery of the delay. As a corrective action, the agency has implemented new protocols that require management verification of 403(b) contributions with each pay period. Additionally, all finance and human resource staff will be required to complete training related to human resource law and regulations.

Section III - Federal Awards Findings

None.

Louisiana Coalition Against Domestic Violence, Inc.
Schedule of Prior Year Findings
Year Ended December 31, 2018

Part I - Financial Statement Findings

2017-001: Segregation of Duties

Summary of Prior Year Finding:

There is an inadequate segregation of duties within LCADV's accounting department.

Status:

This finding was resolved in the current year.

Part II - Federal Award Findings

2017-002: Written Policies, Procedures, and Standards of Conduct

Summary of Prior Year Finding:

LCADV did not have documentation for policies in accordance with 2 CFR 200, Subparts D and E.

Status:

This finding was resolved in the current year.

2017-003: Supervisory Review and Approval for each Federal Disbursement

Summary of Prior Year Finding:

LCADV was unable to provide documentation of supervisory review and approval for three disbursements.

Status:

This finding was resolved in the current year.

Part III - Management Letter

A management letter was not issued for the year ended December 31, 2017.

**Louisiana Coalition Against
Domestic Violence, Inc.
Agreed-Upon Procedures Report
December 31, 2018**



**Independent Accountant's Report
on Applying Agreed-upon Procedures**

To the Board of Directors of Louisiana Coalition Against Domestic Violence, Inc. and the Louisiana Legislative Auditor.

We have performed the procedures enumerated below, which were agreed to by Louisiana Coalition Against Domestic Violence, Inc. (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance areas identified in the LLA's Statewide Agreed-upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Entity's management is responsible for those control and compliance 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 performed and the associated findings are listed below. The procedures performed are stated first, followed by the associated findings presented in italics.

Bank Reconciliations

1. Obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account. Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for the selected account, and observed that:

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);

No exceptions noted.

b) Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

No exceptions noted.

- 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.

No exceptions noted.

Non-Payroll Disbursements - (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 2. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. The entity has only one location that processes payments.

No exceptions noted.

- 3. For the entity's only location under #2 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired of employees about their job duties), and observed that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- 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.

No exceptions noted.

- d) Either the employee/official responsible for signing checks mails the payments or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions noted.

- 4. For the entity's only location under #2 above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. Randomly selected 5 disbursements for the location, obtained supporting documentation for each transaction and:

- a) Observed that the disbursement matched the related original invoice/billing statement.

No exceptions noted.

- b) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #3, as applicable.

No exceptions noted.

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

5. Obtained 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. Obtained management's representation that the listing is complete.

No exceptions noted.

6. Using the listing prepared by management, selected all 3 cards that were used during the fiscal period. Randomly selected one monthly statement or combined statement for each card, obtained supporting documentation, and:
 - a) Observed 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. [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.]

No exceptions noted.

- b) Observed that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

7. Using the monthly statements or combined statements selected under #6 above, randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observed 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).

(1) No exceptions noted.

(2) No exceptions noted.

(3) No exceptions noted.

Other

8. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Management asserted it is not aware of any misappropriations of public funds or assets.

9. Observed 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.

No exceptions noted.

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 control and compliance 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 control and compliance 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.

Hawthorn, Waymouth & Carroll, LLP.

June 13, 2019