

BEAUREGARD COMMUNITY CONCERNS, INC.
DERIDDER, LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2023

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Windham & Reed, L.L.C.

Certified Public Accountants

1620 North Pine Street
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John A. Windham, CPA
Charles M. Reed, Jr., CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Beauregard Community Concerns, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Beauregard Community Concerns, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Beauregard Community Concerns, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beauregard Community Concerns, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Beauregard Community Concerns, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Beauregard Community Concerns, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 schedule of compensation, benefits and other payments to agency head 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 December 29, 2023, on our consideration of Beauregard Community Concerns, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Beauregard Community Concerns, 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 Beauregard Community Concerns, Inc.'s internal control over financial reporting and compliance.



DeRidder, Louisiana
December 29, 2023

FINANCIAL STATEMENTS

Statement of Financial Position
June 30, 2023

ASSETS

Current Assets:

Cash and cash equivalents	\$	137,062
Grants receivable		100,050
Refunds receivable		2,119
Prepaid expenses		3,979
Restricted cash		143,993
Total current assets	\$	<u>387,203</u>

Non Current Assets:

Capital assets, net	\$	198,111
Utility deposit		700
Total noncurrent assets	\$	<u>198,811</u>

Total assets

\$ 586,014

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$	4,156
Payroll withholdings payable		4,319
Total current liabilities	\$	<u>8,475</u>

Net Assets:

Without donor restrictions	\$	433,546
With donor restrictions		143,993
Total net assets	\$	<u>577,539</u>

Total liabilities and net assets

\$ 586,014

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
SUPPORT			
Grants			
Government:			
DCFS	\$ -	\$ 223,078	\$ 223,078
VAWA	-	8,974	8,974
VOCA	-	38,222	38,222
LCADV	-	23,339	23,339
Total government grants	\$ -	\$ 293,613	\$ 293,613
Private:			
United Way	\$ -	\$ 60,031	\$ 60,031
IOLTA	-	34,500	34,500
Total private grants	\$ -	\$ 94,531	\$ 94,531
Total grants	\$ -	\$ 388,144	\$ 388,144
Cash contributions:			
Individuals	\$ 515	\$ -	\$ 515
Business	1,655	-	1,655
Total cash contributions	\$ 2,170	\$ -	\$ 2,170
Contributed materials and services:			
Individuals	\$ 3,575	\$ -	\$ 3,575
Business	8,440	-	8,440
Total contributed materials and services	\$ 12,015	\$ -	\$ 12,015
Total contributions	\$ 14,185	\$ -	\$ 14,185
Total support	\$ 14,185	\$ 388,144	\$ 402,329

(Continued)

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
Investment income	\$ 3,591	\$ -	\$ 3,591
Insurance proceeds	6,458	-	6,458
Net assets released from restrictions	388,144	(388,144)	-
Total revenue	<u>\$ 398,193</u>	<u>\$ (388,144)</u>	<u>\$ 10,049</u>
 Total support and revenue	 <u>\$ 412,378</u>	 <u>\$ -</u>	 <u>\$ 412,378</u>
EXPENSES			
Program services:			
June M. Jenkins Women's Shelter	\$ 493,597	\$ 1,472	\$ 495,069
Change in net assets	\$ (81,219)	\$ (1,472)	\$ (82,691)
Net assets, beginning of year	<u>514,765</u>	<u>145,465</u>	<u>660,230</u>
Net assets, end of year	<u>\$ 433,546</u>	<u>\$ 143,993</u>	<u>\$ 577,539</u> (Concluded)

The accompanying notes are an integral part of this statement.

Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services	Supporting Services	
	June M. Jenkins Women's Shelter	General and Administrative	Total
Salaries	\$ 141,457	\$ 103,565	\$ 245,022
Payroll taxes	12,144	7,752	19,896
Health and dental insurance	20,589	29,708	50,297
Total salaries and related expenses	<u>\$ 174,190</u>	<u>\$ 141,025</u>	<u>\$ 315,215</u>
Supplies	\$ 48,148	\$ -	\$ 48,148
Telephone and internet	3,150	-	3,150
Professional services	9,275	-	9,275
Travel	2,072	-	2,072
Pest control	314	-	314
Inspection	1,650	-	1,650
Miscellaneous	1,329	-	1,329
Client assistance	30,510	-	30,510
Membership dues and subscriptions	816	-	816
Postage	624	-	624
Employee benefits	8,736	-	8,736
Late fees/penalties	1,815	-	1,815
License	15	-	15
Registration fees	45	-	45
Auto expense	1,512	-	1,512
Building repairs	7,804	-	7,804
Donated materials	12,015	-	12,015
Fundraising	495	-	495
Insurance	15,638	-	15,638
Utilities	14,716	-	14,716
Total expenses before depreciation	<u>\$ 334,869</u>	<u>\$ 141,025</u>	<u>\$ 475,894</u>
Depreciation			
Purchased assets	<u>\$ 19,175</u>	<u>\$ -</u>	<u>\$ 19,175</u>
Total expenses	<u>\$ 354,044</u>	<u>\$ 141,025</u>	<u>\$ 495,069</u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
For the Year Ended June 30, 2023

Cash flows from operating activities:	
Cash received from grants	\$ 432,500
Cash received from contributions	2,170
Cash received from investing	3,591
Cash received from insurance proceeds	6,458
Cash payments for program activities	(165,155)
Cash payments to employees for services	(313,922)
Net cash used by operating activities	<u>\$ (34,358)</u>
Cash flows from investing activities:	
Purchases of equipment	\$ (2,166)
Net cash used by investing activities	<u>\$ (2,166)</u>
Net increase (decrease) in cash and cash investments	\$ (36,524)
Cash and Cash equivalents, July 1, 2022	317,579
Cash and Cash equivalents, June 30, 2023	<u><u>\$ 281,055</u></u>
Reconciliation of net income (loss) from operations to net cash used by operating activities:	
Net income (loss) from operations	\$ (82,691)
Adjustments to reconcile income (loss) from operations to net cash used by operating activities:	
Depreciation	\$ 19,175
Change in assets and liabilities:	
Decrease in grants receivable	\$ 44,356
Decrease in prepaid expenses	2,098
Increase in payroll deductions payable	1,293
Decrease in accounts payable	(16,470)
Increase in refunds receivable	(2,119)
Net cash used by operating activities	<u><u>\$ (34,358)</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Beauregard Community Concerns, Inc.

Notes to the Financial Statements
For the Year Ending June 30, 2023

Introduction

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Accounting

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations* and Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*, which requires the organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the Organization is required to present a statement of cash flows.

B. Income Taxes

The Organization is qualified as an exempt organization under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income tax. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within Section 509 (a) of the Code. The tax years subject to examination by the Internal Revenue Service are those years ending June 30, 2023, 2022, and 2021.

C. Support and Revenue

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

D. Deposits and Investments

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

Notes to the Financial Statements (Continued)

E. Prepaid Items

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

F. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Beauregard Community Concerns, Inc. maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

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

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

G. Long-Term Obligations

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

H. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of Beauregard Community Concerns, Inc., which are either unusual in nature or infrequent in occurrence. Subsequent events have been evaluated through December 29, 2023, the date that the financial statements were available to be issued.

I. Estimates

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

J. Subsequent Events

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

K. Recent Financial Accounting Pronouncements

During the year ended June 30, 2023, Beauregard Community Concerns, Inc. had adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*. This update 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 between not-for-profit entities. A key change required by ASU 2016-14 is a change in the net asset classes used in the financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

L. Restrictions on Contributions of Long-lived Assets

Beauregard Community Concerns, Inc. has not adopted a policy for implying time restrictions on contributions of long-lived assets and contributions of cash and other assets restricted to purchasing them. As of June 30, 2023, Beauregard Community Concerns, Inc. has had no contributions of long-lived assets or assets that would be used to acquire them.

2. DONATED FACILITIES, MATERIALS AND SERVICES

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

3. VACATION/SICK LEAVE POLICY

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

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

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

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

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

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Continued)

4. ECONOMIC DEPENDENCY

The Organization receives a substantial portion of its total support from DCFS (Department of Children and Family Services). During the period ended June 30, 2022, Beauregard Community Concerns, Inc. received \$223,078 in grant support which represents 57% of total support.

5. FUNDING

Beauregard Community Concerns, Inc. receives funds from the Louisiana Bar Foundation under the IOLTA program. The monies are used to pay salaries and related expenses for services provided by legal advocates. The funds received for the year ended June 30, 2023, amounted to \$34,500. Beauregard Community Concerns, Inc. also receives funds from OVW (Office on Violence Against Women) through the VAWA (Violence Against Women Act), VOCA (Victims of Crime Act) and LCDAV (Louisiana Coalition Against Domestic Violence). The monies can be used to provide for personnel and related expenses for services provided. The funds received for the year ended June 30, 2023 amounted to \$8,974, \$38,222 and \$23,339 respectively. The Organization receives grant funds from United Way. The amount received for the year ended June 30, 2023 was \$60,031.

6. CASH AND CASH EQUIVALENTS

At June 30, 2023, the Organization has cash and cash equivalents (book balances) totaling \$281,055 as follows:

NOW accounts	\$	168,589
Savings account		112,250
Petty cash		216
Total	\$	<u>281,055</u>

At June 30, 2023, the Organization has \$282,382 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance. The remaining \$32,382 is unsecured.

7. RECEIVABLES

The following is a summary of receivables for June 30, 2023:

<u>Class of Receivable</u>		
Grants:		
DCFS	\$	81,372
VAWA		13,119
VCOA		5,559
Refunds		2,119
Total	\$	<u>102,169</u>

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Continued)

8. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2023, for the Organization is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated				
Buildings	\$ 263,223	\$ -	\$ -	\$ 263,223
Vehicles	45,426	-	-	45,426
Machinery and equipment	53,512	2,166	-	55,678
Furniture and fixtures	66,343	-	-	66,343
Total capital assets being depreciated	<u>\$ 428,504</u>	<u>\$ 2,166</u>	<u>\$ -</u>	<u>\$ 430,670</u>
Less accumulated depreciation for:				
Buildings	\$ 83,800	\$ 9,588	\$ -	\$ 93,388
Vehicles	24,402	5,867	-	30,269
Machinery and equipment	48,279	1,335	-	49,614
Furniture and fixtures	56,903	2,385	-	59,288
Total accumulated depreciation	<u>\$ 213,384</u>	<u>\$ 19,175</u>	<u>\$ -</u>	<u>\$ 232,559</u>
Total capital assets being depreciated, net	<u>\$ 215,120</u>	<u>\$ (17,009)</u>	<u>\$ -</u>	<u>\$ 198,111</u>

9. ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables for the year ending June 30, 2023:

<u>Class of Payable</u>	
Accounts	\$ 4,156
Payroll withholdings	4,319
Total	<u>\$ 8,475</u>

10. NET ASSETS

As required by ASU 2016-14, net assets have been reclassified into two categories: Without donor restrictions and with donor restrictions. The classification is as follows:

Without donor restrictions	\$ 433,546
With donor restrictions	143,993
Total net assets	<u>\$ 577,539</u>

11. LITIGATION AND CLAIMS

At June 30, 2023, Beauregard Community Concerns, Inc. had no litigation or claims pending.

Beauregard Community Concerns, Inc.

Notes to the Financial Statements (Concluded)

12. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Beauregard Community Concerns, Inc. maintains operating revenue for general expenditures. The current financial assets totaled \$137,062 at June 30, 2023 and are available for general expenditures; that is, without donor or other restrictions limiting their use.

As part of Beauregard Community Concerns, Inc.'s liquidity management, it primarily maintains its current assets in cash and cash equivalent.

13. NET ASSETS WITH DONOR RESTRICTIONS

FVPSA American Rescue Plan Cash	<u>\$ 143,993</u>
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OTHER SUPPLEMENTAL INFORMATION

Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended June 30, 2023

Agency Head Name - Courtney Montgomery

Purpose	Amount
Salary	\$ 59,280
Benefits - insurance	17,167
Benefits - retirement	-
Deferred compensation	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel	574
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

OTHER REPORTS

Schedule of Prior Year Audit Findings
For the Year Ending June 30, 2023

There were no prior year audit findings as of June 30, 2022.

Schedule of Current Year Audit Findings and Management’s Response
For the Year Ending June 30, 2023

Finding – Financial Statement Audit

Audit Finding No. 2023-1

Checks Being Pre-signed by Executive Director

Condition: The Executive Director had signed blank checks before the checks were filled out for disbursements.

Criteria: Checks should not be signed by anyone prior to the check being made out for the disbursement.

Cause and Condition: This was done for convenience when the Executive Director was not there and a disbursement needed to be made.

Potential Effect of Condition: Pre-signed checks could be taken and made out to anyone for any amount and cash could be misappropriated.

Recommendation: Checks should not be pre-signed by anyone at the Organization.

Audit Finding No. 2023-2

Employee Benefits had an Unreconciled Difference of Seven Thousand Dollars

Condition: After all adjustments were made, employee benefits were seven thousand dollars off from the correct amount of the benefits. This amount was not material and does not affect our audit opinion.

Criteria: Employee benefits are withheld from employees’ checks and some benefits are paid solely by the entity, therefore at year end only the employer portion of the benefits is the only expense. The expense account reflected a balance of seven thousand dollars more than the expense should have been.

Cause and Condition: We believe that this was caused by the entity continuing to pay certain employee benefits after the employee had left employment.

Potential Effect of Condition: An overpayment of benefits not earned by the employee resulting in an expense to the entity that was not earned by employees.

Recommendation: We recommend that the bookkeeper research the employee benefit account to see where these excess benefits were paid and file any amended returns that would be needed for a refund of the overpaid expenses.



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

Tuesday, January 2, 2024

MICHAEL J. “MIKE” WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
P.O. BOX 94397
BATON ROUGE, LOUISIANA 70804-9397

Dear Mr. Waguespack,

In reference to Audit Finding No. 2023-1: Checks being presigned by the Executive Director. Please be advised that management accepts this finding and understands the potential effects of this finding. Checks will not be presigned by anyone at Beauregard Community Concerns, Inc.

In reference to Audit Finding No. 2023-2: Employee benefits had an unreconciled difference of seven thousand dollars. Please be advised that the Financial Director will research the employee benefit account to see where these excess benefits were paid and will file any amended returns needed for a refund of the overpaid expenses.

Sincerely,

Courtney D. Montgomery
Executive Director
Beauregard Community Concerns, Inc.
June N. Jenkins Women’s Shelter

Patricia D. Doyle
Financial Director
Beauregard Community Concerns, Inc.
June N. Jenkins Women’s Shelter



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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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beauregard Community Concerns, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Beauregard Community Concerns, Inc.'s, internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Beauregard Community Concerns, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Beauregard Community Concerns, 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 and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of current year audit findings and management's response as items Audit Finding No. 2023-1 and Audit Finding No. 2023-2.

Report on Compliance and Other Matters

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

Beauregard Community Concerns, Inc.’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Beauregard Community Concerns, Inc.’s response to the findings identified in our audit and described in the accompanying schedule of current year audit findings and management’s response. The Beauregard Community Concerns, Inc.’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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



DeRidder, Louisiana
December 29, 2023