

**COMMUNITY WORKS OF LOUISIANA, INC.
(A NONPROFIT ORGANIZATION)**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2019**

COMMUNITY WORKS OF LOUISIANA, INC.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Works of Louisiana, Inc.
New Orleans, Louisiana

We have audited the accompanying financial statements of Community Works of Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statement of activities 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. 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 Organization'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 Organization'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 Community Works of Louisiana, Inc. as of June 30, 2019, 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.

Emphasis of a Matter

As discussed in Note 8 to the financial statements, the Organization implemented the Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of Compensation, Benefits and Other Payments to the Executive Director on page 16 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 December 27, 2019, on our consideration of Community Works of Louisiana, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Community Works of Louisiana, Inc.'s internal control over financial reporting and compliance.

Bernard & Franks

Metairie, Louisiana
December 27, 2019

COMMUNITY WORKS OF LOUISIANA, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2019

	<u>Amount</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 42,430
Accounts receivable	
Governmental	183,618
Other	45,131
Prepaid insurance	8,037
Total current assets	<u>\$ 279,216</u>
PROPERTY AND EQUIPMENT	\$ 10,726
Less accumulated depreciation	<u>(6,963)</u>
Total property and equipment	<u>\$ 3,763</u>
OTHER ASSET	
Deposit	<u>\$ 928</u>
TOTAL ASSETS	<u><u>\$ 283,907</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	9,232
Insurance payable	4,394
Payroll and benefit liabilities	7,837
Total current liabilities	<u>\$ 21,463</u>
NET ASSETS	
Without donor restriction	<u>\$ 262,444</u>
Total net assets	<u>\$ 262,444</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 283,907</u></u>

See notes to the financial statements.

COMMUNITY WORKS OF LOUISIANA, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Amount</u>
REVENUE, GAINS AND OTHER SUPPORT	
Federal grant	\$ 472,164
Other governmental grant	65,313
Participant and program fees	576,246
Contributions and private grants	65,741
Miscellaneous	7,718
Total revenues, gains and other support	<u>\$ 1,187,182</u>
EXPENSES	
Program	\$ 1,000,509
Supporting services:	
Management and general	134,027
Fund-raising	37,598
Total expenses	<u>\$ 1,172,134</u>
Change in net assets	\$ 15,048
NET ASSETS AT BEGINNING OF YEAR	<u>247,396</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 262,444</u></u>

See notes to the financial statements.

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services	Supporting Services		Total
		General and Administrative	Fund-raising	
Compensation and related expenses				
Compensation	\$ 102,252	\$ 52,013	\$ 23,051	\$ 177,316
Payroll taxes	3,891	1,979	877	6,747
Benefits	11,778	5,991	2,655	20,424
	<u>\$ 117,921</u>	<u>\$ 59,983</u>	<u>\$ 26,583</u>	<u>\$ 204,487</u>
Accounting and audit	\$ -	\$ 17,307	\$ -	\$ 17,307
Contract services	832,117	-	-	832,117
Depreciation expense	-	1,415	-	1,415
Dues and membership	-	3,613	-	3,613
Equipment	-	6,930	-	6,930
Insurance	-	21,126	-	21,126
Legal	-	904	-	904
Marketing	-	-	7,745	7,745
Miscellaneous	112	300	3,270	3,682
Postage and mailings	-	161	-	161
Printing and copying	-	105	-	105
Program expenses	42,482	-	-	42,482
Rentals	-	14,684	-	14,684
Supplies	-	456	-	456
Telephone	-	1,910	-	1,910
Training	6,645	-	-	6,645
Travel	1,232	5,133	-	6,365
	<u>\$ 882,588</u>	<u>\$ 74,044</u>	<u>\$ 11,015</u>	<u>\$ 967,647</u>
 Total expenses	 <u>\$ 1,000,509</u>	 <u>\$ 134,027</u>	 <u>\$ 37,598</u>	 <u>\$ 1,172,134</u>

See notes to the financial statements.

COMMUNITY WORKS OF LOUISIANA, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Amount</u>
Increase in net assets	\$ 15,048
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	1,415
(Increase) decrease in operating assets:	
Accounts receivable	(103,273)
Prepays	(4,120)
Increase (decrease) in operating liabilities:	
Accounts payable	(37,449)
Insurance payable	4,394
Payroll and benefit liabilities	6,200
Net cash provided by (used in) operating activities	<u>\$ (117,785)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property	<u>\$ (3,346)</u>
Net cash provided by (used in) investing activities	<u>\$ (3,346)</u>
 Net increase (decrease) in cash and cash equivalents	 \$ (121,131)
 Beginning cash and cash equivalents	 163,561
 Ending cash and cash equivalents	 <u><u>\$ 42,430</u></u>

See notes to the financial statements.

COMMUNITY WORKS OF LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Community Works of Louisiana, Inc. (the Organization) is a 501(c)(3) non-profit organization incorporated in 2009. The Organization is dedicated to building a community of healthy and creative learners through programs that integrate arts, recreation, and educational support. Community Works of Louisiana, Inc. upholds its mission by providing schools and organizations with comprehensive program management with an enrichment component for their afterschool and summer programs.

Basis of Presentation

The Organization follows the financial statement presentation recommended by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic 958, Not-for-Profit Entities. The Organization 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 by its donors: net assets without donor restrictions and net assets with donor restrictions.

The governing board has not designated, from net assets without donor restrictions, net assets for an operating reserve and a board-designated endowment. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some 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. The Organization's unspent contributions are reported in net assets with donor contributions if the donor limited their use, as are promised contributions that are not yet due.

COMMUNITY WORKS OF LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (continued)

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. As of June 30, 2019, the Organization has not received any contributions with donor-imposed restrictions that would result in donor restricted net assets.

Basis of Accounting

The financial statements of Community Works of Louisiana, Inc. have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, Community Works of Louisiana, Inc. considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivables are stated at the amount management expect to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management considered all outstanding accounts receivable as collectible, therefore no allowance for doubtful accounts was necessary at June 30, 2019.

Donated Services

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 market values in the period received.

COMMUNITY WORKS OF LOUISIANA, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful life of five to seven years of the assets.

Revenue Recognition

All contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as with donor restriction support and with an increase in the respective class of net assets. Contributions received with temporary restrictions that are met in the same reporting period are reported as without donor restriction support and an increase to without donor restriction net assets.

Grant revenue is recognized as it is earned in accordance with approved agreements and contracts. Participant and program fees are earned as services are completed.

Income Tax Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore has made no provision for federal income taxes in the accompanying financial statements. The Organization's Federal Exempt Information Returns (Form 990) for 2016, 2017 and 2018 are subject to examination by the IRS, generally for three years after they were filed.

Concentrations

For the year ended June 30, 2019, \$472,164 or 40% of the Organization's total gross revenue was from federal grants. Additionally, \$576,246 or 49% of the Organization's total gross revenue was from participant fees. \$117,243 or 10% was from other grants and contributions. The remaining \$13,811 or 1% was from contributions

COMMUNITY WORKS OF LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2. PROPERTY

Property and equipment consisted of the following for the year ended June 30, 2019:

Furniture and equipment	\$ 10,726
Less: Accumulated depreciation	<u>(6,963)</u>
Total	<u>\$ 3,763</u>

Depreciation expense for the year ended June 30, 2019 was \$1,415.

NOTE 3. LEASING ARRANGEMENTS

The Organization is on a month to month basis with the lessor for its administrative facility. Monthly rental payments consist of a base rental payment of \$929 and a \$100 community fee, for a total monthly payment of \$1,029. Rental expense for June 30, 2019 was \$12,412.

NOTE 4. RETIREMENT PLAN

The Organization sponsors a salary reduction plan, covering substantially all employees. Under the plan, employees contribute a specified percentage of their salary, or fixed dollar amount, to the plan. The Organization may agree to make "nonelective" contributions to their employees' 401(k) plans. For the year ended June 30, 2019, the Organization made contributions of \$5,331.

NOTE 5. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization had the following financial assets available at June 30, 2019 within one year of the statement of financial position date for general expenditures:

Cash and cash equivalents	\$ 42,430
Accounts receivable	<u>183,618</u>
	<u>\$ 226,048</u>

None of the financial assets listed above are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

Most of the Organization's expenditures are reimbursed under a governmental cost reimbursement grant in which the costs budgeted under the grant are expended and a request for reimbursement is made at the end of the month of expenditure.

COMMUNITY WORKS OF LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 5. LIQUIDITY AND AVAILABILITY OF RESOURCES (Continued)

The Organization also maintains a \$50,000 line of credit with the bank to be used for working capital emergencies. The line of credit is only to be used with board approval and shall always be paid off as fast as possible. The line of credit is to be used primarily when funding is delayed. The line of credit was unused as of June 30, 2019.

NOTE 6. CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balance at one bank in New Orleans, Louisiana. The balance is insured by the Federal Deposit Insurance Corporation. As of June 30, 2019 there was no uninsured portion of the balance.

NOTE 7. SUBSEQUENT EVENTS

Management has evaluated subsequent events affecting the Organization through December 27, 2019 which is the date the financial statements were available to be issued. All disclosures considered necessary are made in the financial statements.

NOTE 8. IMPLEMENTATION OF NEW ACCOUNTING STANDARD

In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not for-Profit Entities*, which simplifies and improves how a nonprofit organization classifies its net assets, as well as the information it presents in financial statements and notes about its liquidity, financial performance and cash flows. Among other changes, the ASU replaced the three current classes of net assets with two new classes, net assets with donor restrictions and net assets without donor restrictions, and expands disclosures about the nature and amount of any donor restrictions. Implementation did not result in any quantitative changes to the financial position, activities, cash flows or net assets.

NOTE 9. PENDING ACCOUNTING PRONOUNCEMENTS

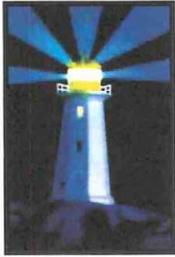
In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires that lessees to recognize right-of-use assets and lease liabilities for all leases with terms longer than 12 months. The ASU is effective for the Organization for periods beginning after December 15, 2020. The adoption of this standard is expected to result in the Organization's recognizing right-of-use assets and lease liabilities for some leases currently accounted for as operating leases under the legacy lease accounting guidance. Management is evaluating the impact of this standard on the Organization's financial statements.

COMMUNITY WORKS OF LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9. PENDING ACCOUNTING PRONOUNCEMENTS (Continued)

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU amends the existing accounting standards for revenue recognition, requiring an Organization to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method.



**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 of
Community Works of Louisiana, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Works of Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statement of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization'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 the Organization'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 are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Bernard & Franks".

Metairie, Louisiana
December 27, 2019

SCHEDULES OF FINDING AND QUESTIONED COSTS

COMMUNITY WORKS OF LOUISIANA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Community Works of Louisiana, Inc.
2. There were no significant deficiencies or material weaknesses reported.
3. No instances of noncompliance material to the financial statements of Community Works of Louisiana, Inc. were disclosed during the audit.
4. No management letter was issued.
5. Community Works of Louisiana, Inc. did not exceed over \$750,000 of federal awards for the year ended June 30, 2019; therefore, Community Works of Louisiana, Inc. was not subject to the requirements of Uniform Guidance.
6. The dollar threshold used to distinguish between Type A and Type B programs was not applicable for the year ended June 30, 2019.
7. The qualification of low or high-risk auditee was not applicable to Community Works of Louisiana, Inc. because the Organization was not subject to the requirements of Uniform Guidance.

FINDINGS-FINANCIAL STATEMENTS

There were no findings in the year ended June 30, 2019.

FINDINGS-FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This is not applicable to the Organization for the year ended June 30, 2019.

COMMUNITY WORKS OF LOUISIANA, INC.

**SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019**

The prior year was not audited.

SUPPLEMENTARY INFORMATION

COMMUNITY WORKS OF LOUISIANA, INC.

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO THE EXECUTIVE DIRECTOR
FOR THE YEAR ENDED JUNE 30, 2019

Executive Director: Chandler Nutik

Salary	\$	79,200
Benefits-insurance		6,593
Benefits-retirement		2,376
Cell phone		1,762
Dues		49
Registration fees		375
	\$	<u>90,355</u>

OTHER REPORTS

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Agencies)

December 30, 2019 (Date Transmitted)

Bernard & Franks, A Corporation of CPA's (CPA Firm Name)
4141 Veterans Blvd, Suite 313 (CPA Firm Address)
Metairie, LA 70002 (City, State Zip)

In connection with your audit of our financial statements as of December 27, 2019 and for the year ended June 30, 2019 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of December 27, 2019 (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

Community Works of Louisiana, Inc.
3900 General Taylor, New Orleans LA 70125

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Board Chair

Melissa Schutz Lilly
Financial Advisor Associate
UBS Financial Services
Orleans Parish
Phone # 504-522-2667
Address: 3900 General Taylor, New Orleans, LA 70125

Vice Chair

Sarah Hargrove Howard
Acquisitions Director
Conservation Fund's Central Gulf Coast
Orleans Parish
Phone # 504-522-2667
Address: 3900 General Taylor, New Orleans, LA 70125

Secretary

Kesha Bullard Lewis
Actress / Past CW Instructor / Past CW Parent
St. Tammany Parish
Phone # 504-522-2667
Address: 3900 General Taylor, New Orleans, LA 70125

Treasurer

Emma S. Herr
Development Officer
Tulane University
Orleans Parish
Phone # 504-522-2667
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Mish Warriar, MBA
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Brandon Speed, PMP, CCM
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Sam Olivier
Senior Manager of Executive Affairs
Contemporary Art Center
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Address: 3900 General Taylor, New Orleans, LA 70125

Chandler Nutik
Executive Director
Community Works of Louisiana
Orleans Parish
Phone # 504-522-2667
Address: 3900 General Taylor, New Orleans, LA 70125

3. Period of time covered by this questionnaire.

7/1/18-6/30/19

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

R.S. Title 12, Chapter 2

5. Briefly describe the public services provided.

Community Works runs out-of-school-time (OST) enrichment programming for young people.

6. Expiration date of current elected/appointed officials' terms.

July 1, 2021

Part II. Federal, State, and Local Awards

7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes No

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes No

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes No

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes No

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes No

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes No

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes No

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes No

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes No

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes No

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes No

Part IV. Open Meetings

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meeting FAQs,” available on the Legislative Auditor’s website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes No

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No

Part VI. Reporting

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes No

24. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

25. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

Ernest S. Horn _____ Treasurer 12/30/19 Date
_____ Executive Director 12/30/19 Date