

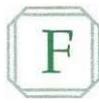
NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

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DONALD R. FORD

CERTIFIED PUBLIC ACCOUNTANT
A LIMITED LIABILITY COMPANY
MEMBER

AMERICAN INSTITUTE OF CPAS
SOCIETY OF LOUISIANA CPAS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
New Orleans Women & Children's Shelter, Inc.
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying consolidated financial statements of New Orleans Women & Children's Shelter, Inc. (the Organization), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the consolidated financial statements).

In my opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2024 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

I conducted my 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. My responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Organization and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for twelve months beyond the consolidated financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

My objectives are to obtain reasonable assurance about whether the consolidated 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 my 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, including omissions, 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 consolidated financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 the Organization'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 consolidated financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

I am 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

My audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The 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 basic consolidated financial statements. 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*, 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 basic consolidated financial statements.

The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 26, 2025, on my consideration of Organization's internal control over financial reporting and on my 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 my 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 the Organization's internal control over financial reporting and compliance.



Zachary, Louisiana
June 26, 2025

NEW ORLEANS WOMEN AND CHILDREN'S SHELTER, INC.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31, 2024

Current Assets

Cash and cash equivalents	\$ 275,732
Development fee receivable	6,733
Pledge receivable	205,000
Grants receivable	193,069
Prepaid expenses	<u>103,628</u>
Total current assets	<u>784,162</u>

Property and equipment, net	<u>2,754,062</u>
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Other Assets

Operating lease right-of-use asset - building, net of accumulated amortization	<u>61,781</u>
Total assets	<u>3,600,005</u>

Current Liabilities

Accounts payable and accrued expenses	32,816
Current portion of operating lease liability	<u>56,981</u>
Total current liabilities	<u>89,797</u>

Non-current Liabilities

Notes payable	740,000
New market tax credit loan	1,500,000
Operating lease liability, net of current portion	<u>4,800</u>
Total non-current liabilities	<u>2,244,800</u>

Total liabilities	<u>2,334,597</u>
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Net Assets

Without donor restrictions	187,517
With donor restrictions	<u>1,077,891</u>
Total net assets	<u>1,265,408</u>

Total liabilities and net assets	<u>\$ 3,600,005</u>
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The accompanying notes are an integral part of the financial statements.

NEW ORLEANS WOMEN AND CHILDREN'S SHELTER, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support			
Grants			
Federal pass-through	\$ -	\$ 775,299	\$ 775,299
Corporate and other	-	196,412	196,412
Sponsorships	-	679,722	679,722
Contributions	180,283	205,000	385,283
In kind contributions - donated materials	198,501	-	198,501
Fundraising	105,049	-	105,049
Interest income	736	-	736
Total	484,569	1,856,433	2,341,002
Net assets eased from donor restrictions	778,542	(778,542)	-
Total revenues and other support	1,263,111	1,077,891	2,341,002
Expenses			
Program services			
Wraparound program	1,458,616	-	1,458,616
Supporting services			
Management and general	571,932	-	571,932
Fundraising	221,678	-	221,678
Total expenses	2,252,226	-	2,252,226
Change in net assets	(989,115)	1,077,891	88,776
Net assets, beginning of year	1,176,632	-	1,176,632
Net assets, end of year	\$ 187,517	\$ 1,077,891	\$ 1,265,408

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

NEW ORLEANS WOMEN AND CHILDREN'S SHELTER, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2024

	Program	Supporting Services		Total
	Services	Management	Fundraising	
	Wraparound	and General		
	Program			
Salaries, benefits, and related expenses	\$ 494,385	\$ 258,851	\$ 123,352	\$ 876,588
Program consumables	578,699	-	-	578,699
Repair and maintenance	83,873	43,914	20,927	148,714
Rent and utilities	68,491	35,860	17,089	121,440
Professional fees	66,787	34,969	16,664	118,420
Insurance	48,053	25,160	11,989	85,202
Supplies and printing	16,789	8,791	4,189	29,769
Special events and fundraising	-	-	27,468	27,468
Property tax	-	14,254	-	14,254
Training	-	14,031	-	14,031
Depreciation expense	101,539	-	-	101,539
Interest	-	134,958	-	134,948
Other expenses	-	1,154	-	1,154
Total	<u>\$ 1,458,616</u>	<u>\$ 571,932</u>	<u>\$ 221,678</u>	<u>\$ 2,252,226</u>

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

NEW ORLEANS WOMEN AND CHILDREN'S SHELTER, INC.

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024

Cash flows from operating activities:	
Change in net assets	\$ 88,776
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	101,539
Changes in operating assets and liabilities	
Increase in grants receivable	(1,124)
Increase in pledge receivable	(205,000)
Increase in prepaid expenses	(44,341)
Decrease in deposits	6,000
Increase in accounts payable	<u>3,335</u>
Net cash used in operating activities	<u>(50,815)</u>
Cash flows from investing activities:	
Purchases of property and equipment	<u>30,000</u>
Net cash provided by investing activities	<u>30,000</u>
Net decrease in cash and cash equivalents	(20,815)
Cash and cash equivalents, beginning of year	<u>296,547</u>
Cash and cash equivalents, end of year	<u>\$ 275,732</u>

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

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

Note 1 - Summary of Significant Accounting Policies

History and Organization

The New Orleans Women & Children's Shelter, Inc. (the Organization), which opened in August 2007 in the aftermath of Hurricane Katrina (then known as the New Orleans Women's Shelter), focuses on breaking the cycle of homelessness and keeping homeless families from returning to the streets. The Organization's Wraparound Program provides a continuum of safe shelter, personalized case management, and wraparound services to homeless families at no cost and addresses the unique needs of each family to equip them with the skills and resources they need to live stable, independent, and fulfilling lives.

The Organization is organized as a private, non-profit corporation, chartered in the State of Louisiana, and granted 501(c)(3) status by the Internal Revenue Service. It is governed by a 12-member independent volunteer Board of Directors.

Basis of Consolidation and Presentation

These financial statements have been consolidated to include all accounts of New Orleans Women & Children's Shelter, Inc. and its wholly-owned subsidiary, Nows Iberville, L.L.C. All significant intercompany accounts and transactions have been eliminated. Investments in entities in which the Organization cannot exercise significant influence, but does own a majority equity interest, are accounted for using the equity method and are included as equity method investment on the consolidated statements of financial position.

Basis of Accounting

The consolidated financial statements of the Organization are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For purposes of the consolidated statement of cash flows, the Organization considers all highly liquid investments in money market funds to be cash equivalents.

Grants Receivable

Grants receivable is stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debt expense and a credit 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 grants receivable.

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2024

New Orleans Women & Children's Shelter, Inc. closely monitors outstanding balances for all receivables and adhere to a standard set of protocols for collection activities to be undertaken at certain times based upon delinquency status. As such, no allowance for doubtful accounts has been established as of December 31, 2024. The receivable balance at December 31, 2024 totals \$193,069.

Property and Equipment

Property and equipment which meet the capitalization criteria are recorded at cost and are depreciated over their estimated useful life of 5 to 10 years. The organization follows the practice of capitalizing all fixed assets purchases that exceed \$1,000. Leasehold improvements are amortized over the remaining life of the lease.

Net Assets

The accompanying consolidated financial statements have been prepared to focus on the Organization as a whole and to present its net assets, revenues, expenses, gains, and losses based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported in two classes of net assets - without donor restrictions and with donor restrictions, as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of the Organization are included in this category.

Net Assets with Donor Restrictions - Net assets subject to donor- (or certain grantor-) 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, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were no net assets with donor restrictions at December 31, 2024.

Revenue Recognition

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or notification of a beneficial interest are received. Conditional promises to give that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. During the year ended December 31, 2024, the Organization did not receive any conditional promises to give.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses.

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2024

Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions.

Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated statements of financial position. For the year ended December 31, 2024, the Organization did not receive any amounts prior to incurring qualifying expenditures.

Advertising Costs

Advertising costs are expensed as incurred and totaled \$2,814 during the year ended December 31, 2024.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statement of functional expenses for the year ended December 31, 2024, and present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization is a not-for-profit exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization believes that it has appropriate support for any tax positions taken, and management has determined that there are no uncertain tax positions that are material to the financial statements.

Penalties and interest assessed by income taxing authorities, if any, would be included in income tax expense.

Use of Estimates

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

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2024

Recent Accounting Pronouncement

There were no recent accounting pronouncements.

Compensated Absences

The Organization accounts for compensated absences (e.g., unused vacation, sick leave) as directed by the Financial Accounting Standards Board Accounting Standards Codification No. 710-10-50-1 (FASB ASC 710-10-50-1), "Accounting for Compensated Absences." A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to benefits. As of December 31, 2024, no estimates were made for compensated absences due to company policy which do not allow payments for carryover of unused absences upon termination of employment.

Note 2 – Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statement of financial position date, comprise the following at December 31, 2024:

Cash and Cash Equivalents	\$	275,732
Grants Receivable		193,069
Pledges Receivable		205,000
Development fee receivable		<u>6,733</u>
Total Financial Assets		680,534
Less:		
Receivables Due in Period Beyond One Year		<u>(133,333)</u>
Total Financial Assets Available Within One Year	\$	<u>547,201</u>

As part of its liquidity management plan, the Organization invests cash in excess of daily requirements in short-term investments, CDs, and money market funds.

Note 3 - Concentration of Credit Risk

The Organization periodically maintains cash in bank accounts in excess of insured limits. At December 31, 2024, the Organization's cash included bank deposit accounts aggregating approximately \$25,732 in excess of the Federal Deposit Insurance Corporation limit of \$250,000

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2024

per institution. Management has no concerns regarding financial suitability of their financial institutions.

Note 4 – Development Fee Receivable

On August 5, 2013, the Organization entered into an agreement with a certain real estate development company to assist in developing a 23-unit residential project (the Project) in New Orleans, Louisiana.

The Organization is to receive a fee totaling \$485,117, of which \$148,196 is based on cash flow to the extent available for payment of such fee by the Project, through December 31, 2028. As of December 31, 2024, the Organization has earned a total of \$451,536 of development fees and has a receivable balance of \$6,733.

Note 5 – Promises to Give

The Organization was given unconditional promises to give, pledged by private organizations totaling \$205,000 as of December 31, 2024:

Note 6 – Accounts payable and accrued expenses

At December 31, 2024, accounts payable and accrued expenses are as follows:

Accounts payable	\$ 22,263
Accrued expenses	<u>10,553</u>
Total	<u>\$ 32,816</u>

Note 7 - Property and Equipment

At December 31, 2024, property and equipment consisted of the following:

Building	\$ 2,852,523
Leasehold improvements	<u>15,390</u>
Subtotal	2,867,913
Less: accumulated depreciation	<u>(113,851)</u>
Property and equipment, net	<u>\$ 2,754,062</u>

Depreciation expense totaled \$101,539 for the year ended December 31, 2024.

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2024

Note 8 - Equity Method Investment

Equity Investment in Iberville Offsite Rehab 2 Managing Member, L.L.C.

On August 2, 2013, NOWS Iberville, L.L.C. (NOWSI), a wholly-owned subsidiary of the Organization, contributed \$100 to acquire 51% interest of Iberville Offsite Rehab 2 Managing Member, L.L.C. (the Investee). The equity method was suspended during the year ended December 31, 2015, as NOWSI's share of net losses exceeded its capital contribution. At December 31, 2022, the capital account of NOWSI had an accumulated deficit of \$15,051 and the carrying amount of the investment was zero. NOWSI does not have effective control of the Investee and is not committed to provide further financial support for the Investee per the operating agreement.

Note 9 - Operating Lease

In February 2014, the Organization entered into an agreement to occupy office space under a non-cancellable operating lease. The initial term of the lease was for a four (4) year period ended January 31, 2018. The Organization exercised two (2) additional four (4) year lease renewal options to extend the lease term. The lease calls for monthly installments of \$4,800 expiring on January 31, 2026.

Operating lease costs for this facility were \$57,600 for the year ended December 31, 2024 and are included in rent expense in the consolidated statement of functional expenses.

The following is a maturity analysis of the annual undiscounted cash flows of the operating lease liability as of December 31, 2024:

Fiscal Year Ending <u>December 31,</u>	
2025	57,600
2026	<u>4,800</u>
Total lease payments	62,400
Less present value discount	<u>(619)</u>
Total lease liability	<u>\$ 61,781</u>

The remaining lease term (in months) and discount rates for the above-mentioned lease were as follows for the year ended December 31, 2024:

Remaining lease term	13
Discount rate	2.0%

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2024

Operating cash flows from the operating lease totaled \$57,350 for the year ended December 31, 2024.

Note 10 – Long-term debt

The organization entered into two agreements with Liberty Bank and Trust. The first line of credit for \$1,500,000 which was converted to a Qualified Low Income Community Investment (QLICI) interest only loan effective November 29, 2023 with a balloon payment due on November 29, 2030. The interest rate on the loan is 4.5% annually. The second debt obligation is in the amount of \$740,000 interest only loan with a balloon payment due on November 29, 2027 with an interest rate of 8.25%. The long-term debt are as follows:

Qualified Low Income Community Investment loan - bears interest at 4.50% per annum, interest only payments due annually beginning December 2023 through November 2030. Commencing in January 2024 payments of \$67,500 will be due annually until maturity of November 29, 2030.	\$ 1,500,000
Market rate loan - bears interest at 8.25% per annum, interest only payments due annually beginning November 2023 through November 2027. Commencing in November 2023 payments of \$61,050 will be due annually until maturity of November 29, 2027.	<u>740,000</u>
Total long-term debt	<u>\$ 2,240,000</u>

The scheduled principal repayments on the long-term debt are as follows:

Year Ended December 31:	
2025	\$ -
2026	-
2027	-
2028	-
2029	-
Thereafter	<u>2,240,000</u>
Total	<u>\$ 2,240,000</u>

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2024

Note 11 - Functionalized Expenses

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, benefits, and related expenses, rent and utilities, supplies and printing, insurance, professional fees, and other expenses, which are allocated on the basis of estimates of time and effort.

Note 12 - In-kind donated materials

The value of in-kind donated materials is recognized as support at estimated fair market value at the time that the donated materials are received with an equal and offsetting amount included in the appropriate expense category. For the year ended December 31, 2024 the value of in-kind donated materials received was \$198,501.

Note 13 - Concentration of Revenue and Other Support Sources

State and federal grants account for 41% of the Organization's total revenues and other support for the year ended December 31, 2024. Contributions and Sponsorships account for 46% of the Organization's total revenues and other support for the year ended December 31, 2024. If the amount of revenue and other support received should fall below budgeted award levels, the Organization's operating results could be adversely affected.

Note 14 - Subsequent events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 26, 2025, and determined that disclosure should be made regarding the building lease. The lease was paid off and terminated in January, 2025.

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD**

For the Year Ended December 31, 2024

Agency Head: Dawn Fletcher

<u>Item</u>	<u>Amount</u>
Salary	\$ 110,846
Bonus	6,445
Benefits - Insurance	13,041
Registration fees	<u>160</u>
Total	<u>\$ 130,492</u>

See Independent Auditor's Report on Supplementary Information.

NEW ORLEANS WOMEN AND CHILDREN'S SHELTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

<u>Award Information</u>	<u>AL/other #</u>	<u>Pass-Through Entity Name</u>	<u>Pass-Through Entity #</u>	<u>Passed-through to Subrecipients (\$)</u>	<u>Federal Expenditures (\$)</u>
SNAP Cluster-Cluster					
United States Department of Agriculture Food Stamp Programs (E&T)					
Food Stamp Programs (E&T)	10.561	Department of Children and Family Services	2000819908 & 200887596	-	43,741
Total Food Stamp Programs (E&T)				-	43,741
<i>Total United States Department of Agriculture</i>				-	43,741
Total SNAP Cluster-Cluster				-	43,741
Other Programs (Treated individually for major program determination)					
Department of Housing and Urban Development Title IV McKinney-Vento Homeless Assistance Act Title IV McKinney-Vento Homeless Assistance Act	14.231	City of New Orleans	ESG-036E & 143939	-	253,548
Total Title IV McKinney-Vento Homeless Assistance Act Title IV McKinney-Vento Homeless Assistance Act				-	253,548
Title IV McKinney-Vento Homeless Assistance Act Total Title IV McKinney-Vento Homeless Assistance Act	14.267	Unity of Greater New Orleans	LA018L6H032212-13 & LA0058L6H032215-16		394,677 394,677
<i>Total Department of Housing and Urban Development</i>				-	648,225
Department of the Treasury Coronavirus State and Local Fiscal Recovery Fund Coronavirus State and Local Fiscal Recovery Fund	21.019	City of New Orleans	K24-1035	-	83,333
Total Coronavirus State and Local Fiscal Recovery Fund				-	83,333
<i>Total Department of the Treasury</i>				-	83,333
Total Other Programs (Treated individually for major program determination)				-	731,558
Total Expenditures of Federal Awards				\$ -	\$ 775,299

The accompanying notes are an integral part of this schedule.

NEW OLREANS WOMEN & CHILDREN’S SHELTER, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of New Orleans Women & Children’s Shelter, Inc. under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements for *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance)*. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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 the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3 – Indirect Cost Rate

New Orleans Women & Children’s Shelter, Inc. has elected to use the 10-percent de minimis indirect cost rate, as allowed under the Uniform Guidance.



DONALD R. FORD

CERTIFIED PUBLIC ACCOUNTANT
A LIMITED LIABILITY COMPANY
MEMBER

AMERICAN INSTITUTE OF CPAS
SOCIETY OF LOUISIANA CPAS

**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
New Orleans Women & Children's Shelter, Inc.
New Orleans, Louisiana

I 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 consolidated financial statements of New Orleans Women & Children's Shelter, Inc. (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2024, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued my report thereon dated June 26, 2025.

Internal Control over Financial Reporting

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

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

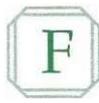
As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "Donald R. Ford, CPA LLC".

Zachary, Louisiana
June 26, 2025



DONALD R. FORD

CERTIFIED PUBLIC ACCOUNTANT

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SOCIETY OF LOUISIANA CPAS

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
New Orleans Women & Children's Shelter, Inc.
New Orleans, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

I have audited the New Orleans Women & Children's Shelter, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended December 31, 2024. The Organization's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In my opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2024.

Basis for Opinion on the Major Federal Program

I 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) Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of the Organization and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on my audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

Report on 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.

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of the Report

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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Donald R. Ford, CPA LLC". The signature is written in a cursive style.

New Orleans, Louisiana
June 26, 2025

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

I. SUMMARY OF AUDITOR'S RESULTS

a. Financial Statements

1. The auditor's report expresses an unmodified opinion on the financial statements of New Orleans Women & Children Shelter.
2. There were no control deficiencies disclosed during the audit of the financial statements and reported in the *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*.
3. There was no instance of noncompliance material to the financial statements of New Orleans Women & Children Shelter reported in the *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*.

b. Federal Awards

1. There were no deficiencies relating to the audit of the major federal award programs.
2. The *Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by Uniform Guidance dated June 26, 2025, expressed an unmodified opinion*.
3. There was no instance of noncompliance relating to major federal programs disclosed that are required to be reported in accordance with 2 CFR 200.516(a).
4. The following program was considered major program for the year ended December 31, 2024:

Federal Assistance Listing No. Program Title

CFDA No. 14.267

Title IV McKenney

The dollar threshold used to distinguish between Type A and Type B programs was **\$750,000**. The auditee did not qualify as a low-risk audit under *the Uniform Guidance*.

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2024**

Section II - FINANCIAL STATEMENT FINDINGS

None reported.

Section III – Findings and Questioned Costs related to Federal Awards

No matters were reported.

NEW ORLEANS WOMEN & CHILDREN'S SHELTER, INC.

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2024

Section I - Financial Statement Findings

No findings were reported.



DONALD R. FORD

**CERTIFIED PUBLIC ACCOUNTANT
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AMERICAN INSTITUTE OF CPAS
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
New Orleans Women's & Children's Shelter, Inc.
New Orleans, Louisiana

I have performed the procedures enumerated below, which were agreed to by the New Orleans Women and Children's Shelter, Inc. and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Non-Profit's management is responsible for those C/C areas identified in the SAUPs. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1) Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

I performed the above procedures and noted no exceptions.

b. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

I performed the above procedures and noted no exceptions.

c. ***Disbursements***, including processing, reviewing, and approving.

I performed the above procedures and noted no exceptions.

- d. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation.)

I performed the above procedures and noted no exceptions.

- e. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

I performed the above procedures and noted no exceptions.

- f. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

I performed the above procedures and noted no exceptions.

- g. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage. (e.g., determining the reasonableness of fuel card purchases).

I performed the above procedures and noted no exceptions.

- h. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

I performed the above procedures and noted no exceptions.

- i. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111- 1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations and, (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

I performed the above procedures above and noted no exceptions.

- j. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

I performed the above procedures and noted no exceptions

- k. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available systems and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

I performed the above procedures and noted no exceptions.

- l. **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

We performed the above procedures and noted no exceptions.

Board or Finance Committee

- 2) Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

I performed the procedures above and noted no exceptions.

- b. For those entities reporting on the governmental accounting model, observe whether the minutes reference or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

I performed the procedures above and noted no exceptions.

- c. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

I performed the above procedures and noted no exceptions.

Bank Reconciliations

- 3) Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- a. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

I performed the procedures above and no exceptions noted.

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

I performed the procedures above and noted no exceptions.

- c. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

I performed the procedures above and noted no exceptions.

Collections

4) Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

5) For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are segregated at each collection location such that:

a. Employees that are responsible for cash collections do not share cash drawers/registers.

I performed the above procedures and noted no exceptions.

b. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

I performed the above procedures and noted no exceptions.

c. Each employee responsible for collecting cash is not responsible for posting collection entries to general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposits.

I performed the above procedures and noted no exceptions.

d. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

I performed the above procedures and noted no exceptions.

6) Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

I performed the above procedures and noted no exceptions.

7) Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

e. Observe that receipts are sequentially pre-numbered.

I performed the procedure above and noted no exceptions.

f. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

I performed the procedure above and noted no exceptions.

g. Trace the deposit slip total to the actual deposit per the bank statement.

I performed the procedure above and noted no exceptions.

- h.** Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

I performed the procedure above and noted no exceptions.

- i.** Trace the actual deposit per the bank statement to the general ledger.

I performed the procedure above and noted no exceptions.

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

- 8)** Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than
- 9)** For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

I performed the procedure above and noted no exceptions.

- k.** At least two employees are involved in processing and approving payments to vendors.

I performed the procedure above and noted no exceptions.

- l.** 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.

I performed the procedure above and noted no exceptions.

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

I performed the procedure above and noted no exceptions.

- 10)** For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- n.** Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

I performed the procedures above and noted no exceptions.

- o.** Observe whether the disbursement documentation included evidence (e.g., initial/ date, electronic logging) of segregation of duties tested under #9, as applicable.

I performed the procedures above and noted no exceptions.

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

- 11) Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P- cards (card) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

I performed the procedure above and noted no exceptions.

- 12) Using the listing prepared by management randomly select 5 cards (or all cards if less than 5 that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

p. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g. original receipts for credit/debit card purchases exception reports for excessive fuel card usage) was reviewed and approved, in writing by someone other than the authorized card holder. (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.)

I performed the procedure above and no exceptions noted.

q. Observe that finance charges and late fees were not assessed on the selected statements.

I performed the procedures above and no exceptions noted.

- 13) Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

I performed the procedure above and no exceptions noted.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- 14) Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

r. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration.

I performed the above procedures and noted no exceptions.

- s. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identified precisely what was purchased.

I performed the above procedures and noted no exceptions.

- t. Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the name of those individuals participating and other documentation required by written policy (procedure #1h).

I performed the above procedures and noted no exceptions.

- u. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

I performed the procedures above and noted no exceptions.

Contracts

- 15) Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- v. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

I performed the procedures above and no exceptions noted.

- w. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

I performed the procedures above and no exceptions noted.

- x. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

I performed the procedure above and noted no exceptions.

Payroll and Personnel

- 16) Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

- 17) Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- y. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

I performed the procedure above and noted no exceptions.

- z. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

I performed the procedure above and noted no exceptions.

- 18) Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

I performed the procedure above and noted no exceptions.

- 19) Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

I performed the procedure above and noted no exceptions.

Ethics

- 20) Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- aa. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

I performed the procedures above and noted no exceptions.

- bb. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

I performed the procedures above and noted no exceptions.

Debt Service

- 21) Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

I performed the procedures above and noted no exceptions.

- 22) Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

I performed the procedures above and noted no exceptions.

Fraud Notice

- 23) Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

I performed the procedures above and noted no exceptions noted.

- 24) Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

I performed the procedures above and noted no exceptions noted.

Information Technology Disaster Recovery/Business Continuity

- 25) Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management." **cc.** Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

I performed the procedures above and noted no exceptions noted.

- dd.** Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

I performed the procedures above and noted no exceptions.

- ee.** Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

I performed the procedures above and noted no exceptions.

Sexual Harassment

- 26) Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

I performed the procedure above and noted no exceptions.

- 27) Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

I performed the procedures above and noted no exceptions.

- 28) Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

I performed the procedures and noted no exceptions.

- a. Number and percentage of public servants in the agency who have completed the training requirements;

None

- b. Number of sexual harassment complaints received by the agency;

None

- c. Number of complaints which resulted in a finding that sexual harassment occurred;

None

- d. Amount of time it took to resolve each complaint.

None

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

I am required to be independent of New Orleans Women's and Children's Shelter Inc and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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

A handwritten signature in black ink that reads "Donald R. Ford, CPA LLC". The signature is written in a cursive style with a large initial 'D'.

Zachary, LA
June 26, 2025