

CHILD ADVOCACY SERVICES, INC.

**FINANCIAL STATEMENTS
AND
AUDITOR'S REPORT**

DECEMBER 31, 2018

CHILD ADVOCACY SERVICES, INC.

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Justin J. Scanlan, C.P.A., L.L.C.

A LIMITED LIABILITY COMPANY

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Child Advocacy Services, Inc.

We have audited the accompanying financial statements of Child Advocacy Services, Inc. (a non-profit corporation), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Child Advocacy Services, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the table of contents are presented for the purpose of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) 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 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 statement 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 February 27, 2019, on our consideration of Child Advocacy Services, 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 Child Advocacy Services, Inc.'s internal control over financial reporting and compliance.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
February 27, 2019

CHILD ADVOCACY SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2018

CURRENT ASSETS		ASSETS	
Cash			\$ 644,627
Certificates of deposit			174,352
Receivables (Notes A4 and B)			
Grants		\$ 166,122	
Other		<u>2,000</u>	<u>168,122</u>
Total current assets			<u>987,101</u>
Total assets			<u>\$ 987,101</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities			<u>\$ 226</u>
Total current liabilities			<u>226</u>
Total liabilities			<u>226</u>
Commitment (Note D)			-
Net assets			
Without donor restrictions			<u>986,875</u>
Total net assets			<u>986,875</u>
Total liabilities and net assets			<u>\$ 987,101</u>

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

**CHILD ADVOCACY SERVICES, INC.
STATEMENT OF ACTIVITIES**

For the year ended December 31, 2018

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
REVENUE			
United Way	\$ -	\$ 201,453	\$ 201,453
Grant appropriations			
Governmental (Note E)	-	1,534,871	1,534,871
Other	-	10,000	10,000
Special events	80,279	-	80,279
Contributions	93,479	-	93,479
Other	131,710	-	131,710
Net assets released from restrictions	<u>1,746,324</u>	<u><1,746,324></u>	<u>-</u>
Total revenues	<u>2,051,792</u>	<u>-</u>	<u>2,051,792</u>
EXPENSES			
Program services			
Court appointed special advocate	1,148,105	-	1,148,105
Children's advocacy center	<u>597,957</u>	<u>-</u>	<u>597,957</u>
Total program expenses	<u>1,746,062</u>	<u>-</u>	<u>1,746,062</u>
Supportive services			
Management and general	153,822	-	153,822
Fund raising	<u>27,900</u>	<u>-</u>	<u>27,900</u>
Total supportive expenses	<u>181,722</u>	<u>-</u>	<u>181,722</u>
Total expenses	<u>1,927,784</u>	<u>-</u>	<u>1,927,784</u>
Increase <decrease> in net assets	124,008	-	124,008
Net assets, beginning of year	<u>862,867</u>	<u>-</u>	<u>862,867</u>
Net assets, end of year	<u>\$ 986,875</u>	<u>\$ -</u>	<u>\$ 986,875</u>

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

CHILD ADVOCACY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended December 31, 2018

	<u>PROGRAM SERVICES</u>		<u>SUPPORTIVE SERVICES</u>		<u>TOTAL</u>
	<u>COURT APPOINTED SPECIAL ADVOCATE</u>	<u>CHILDREN'S ADVOCACY CENTER</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUND RAISING</u>	
Salaries	\$ 712,077	\$ 361,101	\$ 99,404	\$ 13,357	\$ 1,185,939
Fringe benefits	185,140	93,886	25,686	3,493	308,185
Occupancy	98,909	42,804	15,746	-	157,459
Travel	52,379	23,660	1,069	-	77,108
Supplies	18,994	8,667	-	3,825	31,496
Printing	5,202	2,053	392	-	7,647
Board generated self-support	-	-	-	7,225	7,235
Training	10,232	-	-	-	10,232
Other program expenses	<u>65,172</u>	<u>65,786</u>	<u>11,525</u>	<u>-</u>	<u>142,483</u>
Total expenses	<u>\$ 1,148,105</u>	<u>\$ 597,957</u>	<u>\$ 153,822</u>	<u>\$ 27,900</u>	<u>\$ 1,927,784</u>

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

CHILD ADVOCACY SERVICES, INC.

STATEMENT OF CASH FLOWS

For the year ended December 31, 2018

Cash flows from operating activities:

Change in net assets	\$ 124,008
Depreciation	1,378
Gain on sale of building	<71,576>
<Increase> decrease in grants receivable	21,404
<Increase> decrease in other receivables	2,810
Increase <decrease> in accounts payable and accrued liabilities	<11,297>
Net cash provided by <used in> operating activities	<u>66,727</u>

Cash flows from investing activities:

Purchase of certificates of deposit	< 1,179>
Proceeds from sale of building	<u>125,000</u>
Net cash provided by <used in> investing activities	<u>123,821</u>

Increase <decrease> in cash and cash equivalents 190,548

Cash and cash equivalents, beginning of year 454,079

Cash and cash equivalents, end of year \$ 644,627

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

CHILD ADVOCACY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

Child Advocacy Services, Inc. was organized to give voice, healing and security to children in Louisiana, primarily in the Florida parishes region.

2. Financial Statement Presentation

Net assets and revenues, gains and losses are classified based on donor-imposed restrictions accordingly, net assets of Child Advocacy Services, Inc. and charges therein are classified and reported as follows:

Without Donor Restrictions – Those resources not subject to donor-imposed restrictions. The board of directors has discretionary control over these resources. Designated amounts represent those net assets that the board has set aside for a particular purpose.

With Donor Restrictions – Those resources subject to donor-imposed restrictions that will be satisfied by action of Child Advocacy Services, Inc. or by the passage of time.

3. Revenue Recognition

Contributed support is reported as Without Donor Restrictions or With Donor Restrictions depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, with donor restrictions are reclassified to without donor restrictions and reported in the statement of activity as “net assets released from restrictions”.

Grant revenue is recognized as it is earned in accordance with approved contracts.

4. Receivables

The corporation considers accounts receivable to be fully collectible since the balance consists principally of payments due under governmental contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

CHILD ADVOCACY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. **Property, Building and Equipment**

Child Advocacy Services, Inc. records property acquisitions at cost. Donated assets are recorded at estimated value at date of donation.

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method. Depreciation expense for the year ended December 31, 2018 totaled \$1,378.

It is the policy of the corporation to capitalize all property, furniture, and equipment with an acquisition cost in excess of \$5,000.

6. **Cash equivalents**

For purposes of the statement of cash flows, the corporation considers all investments with original maturities of three months or less to be cash equivalents.

7. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

8. **Fair Values of Financial Instruments**

Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those investments.

9. **Functional Allocation of Expense**

The expenses of providing the program and other activities have been summarized on a functional basis in the statement of functional expenses. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

10. **Subsequent Events**

The subsequent events of the organization were evaluated through the date the financial statements were available to be issued (February 27, 2019).

CHILD ADVOCACY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE B - GRANTS RECEIVABLE

The grants receivable consist of the following as of December 31, 2018:

Louisiana Commission on Law Enforcement and Administration of Criminal Justice	\$ 63,013
State of Louisiana – Governor's Office of Programs and Planning	4,888
Louisiana Supreme Court	72,054
West Feliciana Police Jury	6,884
St. Charles Parish District Attorney	3,283
St. John United Way	12,500
National Children's Alliance	<u>3,500</u>
	<u>\$ 166,122</u>

NOTE C – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Child Advocacy Services, Inc. maintains adequate operating revenue. The current financial assets totaled \$987,101 at December 31, 2018 are available for general expenditures, that is, without donor or other restrictions limiting their use.

As part of Child Advocacy Services, Inc.'s liquidity management, it primarily maintains its current assets in cash and cash equivalents.

NOTE D - COMMITMENTS

The corporation leases office space for its administrative office in Hammond and six branch locations in Denham Springs, Laplace, St. Francisville, Napoleonville, Luling and Gonzales. The Luling lease expires January 31, 2020. The Laplace leases expire July 1, 2020 and February 25, 2028. The St. Francisville leases expire May 31, 2019. The Hammond lease expires June 30, 2028. The Denham Springs lease is month-to-month.

Future minimum lease payments are as follows:

<u>December 31,</u>	
2019	\$ 78,900
2020	60,300
2021	54,000
2022	54,000
2023	54,000
2024-2028	<u>143,000</u>
	<u>\$ 444,200</u>

CHILD ADVOCACY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE E - SUMMARY OF FUNDING

Child Advocacy Services, Inc.'s funding for grants consist of the following:

<u>Grants</u>	<u>Periods</u>	<u>Grant Award</u>	<u>Revenue Recognized</u>
<u>Governmental</u>			
State of Louisiana - Governor's Office of Programs and Planning			
Children's Trust Fund	8/1/17-6/30/18	\$ 105,000	\$ 57,268
	7/1/18-6/30/19	51,000	24,253
State of Louisiana – Supreme Court			
	7/1/18-6/30/19	955,135	482,444
	7/1/17-6/30/18	955,135	489,576
Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
	1/1/16-6/30/18	449,208	30,748
	1/1/16-6/30/18	164,458	10,160
	7/1/17-12/31/18	105,000	70,000
	1/1/19-12/31/19	564,538	4,725
	7/1/17-12/31/18	498,832	333,497
West Feliciana Parish Police Jury			
	7/1/18-6/30/19	26,400	13,200
	7/1/17-6/30/18	24,000	12,000
National Children's Alliance			
	1/1/18-12/31/18	7,000	<u>7,000</u>
Total governmental grants			<u>\$ 1,534,871</u>

NOTE F – RETIREMENT ARRANGEMENT

The Child Advocacy Services, Inc. sponsors a deferred compensation plan covering all employees earning over \$5,000 and elect to defer a portion of their salary. The corporation will match 3% of the deferred compensation. The contribution rate remains unchanged from the prior year. The retirement expense for the year ended December 31, 2018 totaled \$21,571.

CHILD ADVOCACY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE G - INCOME TAXES

The Corporation is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

Child Advocacy Services, Inc. has adopted the provisions of FASB ASC 740-10-25, which requires a tax position be recognized or derecognized based on a "more likely than not" threshold. This applies to positions taken or expected to be taken in a tax return. Child Advocacy Services, Inc. does not believe its financial statements include any uncertain tax positions.

NOTE H – FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 820-10 requires disclosure of the estimated fair value of certain financial instruments and the methods and significant assumptions used to estimate their fair value. Financial instruments within the scope of FASB ASC 820-10 are included in the table below.

	<u>Fair Value Measurement of Reporting Date</u>			
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Certificates of Deposit	\$ 174,352	\$ 174,352	\$ -	\$ -

The assumptions to estimate fair values are as follows:

1. Certificates of deposit carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of the instruments.

NOTE I - BOARD OF DIRECTORS COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

CHILD ADVOCACY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE J - CONCENTRATION OF CREDIT RISK

As of December 31, 2018, the unsecured cash balances consist of the following:

Bank balances, including outstanding checks	\$ 838,723
Less: FDIC insurance	<u>< 779,557 ></u>
Unsecured cash balances	<u>\$ 59,166</u>

Two government agencies account for 81% of total grants receivable at December 31, 2018.

The corporation's support through state and federal grants totaled 75% for the year ended December 31, 2018.

NOTE K – ECONOMIC DEPENDENCY

Child Advocacy Services, Inc. received the majority of its revenue from funds provided through grants administered by the State of Louisiana. The grant amounts are appropriated each year by the federal and state government. If significant budget cuts are made at the federal and/or state level, the amount of the funds the corporation receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the corporation's financial statements, management was not aware of any actions taken that would adversely affect the amount of funds the corporation will receive in the next fiscal year.

SUPPLEMENTAL INFORMATION

CHILD ADVOCACY SERVICES, INC.
STATEMENT OF ACTIVITIES BY PROGRAM
For the year ended December 31, 2018

	<u>COURT APPOINTED SPECIAL ADVOCATE</u>	<u>CHILDREN'S ADVOCACY CENTER</u>	<u>TOTAL</u>
REVENUE			
Direct program revenue:			
Grant appropriations	<u>\$ 1,093,180</u>	<u>\$ 451,691</u>	<u>\$ 1,544,871</u>
Total direct program revenues	1,093,180	451,691	1,544,871
Unrestricted revenue	<u>\$ 189,516</u>	<u>\$ 115,952</u>	<u>305,468</u>
Total self-generated revenue	1,282,696	567,643	1,850,339
United Way	<u>93,213</u>	<u>108,240</u>	<u>201,453</u>
Total revenue	<u>1,375,909</u>	<u>675,883</u>	<u>2,051,792</u>
EXPENSES			
Salaries	712,077	361,101	1,073,178
Fringe benefits	185,140	93,886	279,026
Occupancy	98,909	42,804	141,713
Travel	52,379	23,660	76,039
Supplies	18,994	8,667	27,661
Printing	5,202	2,053	7,255
Training	10,232	-	10,232
Other program expenses	<u>65,172</u>	<u>65,786</u>	<u>130,958</u>
Total direct program expenses	1,148,105	597,957	1,746,062
Support service expenses	<u>119,489</u>	<u>62,233</u>	<u>181,722</u>
Total expenses	<u>1,267,594</u>	<u>660,190</u>	<u>1,927,784</u>
INCREASE <DECREASE> IN NET ASSETS	<u>\$ 108,315</u>	<u>\$ 15,693</u>	<u>\$ 124,008</u>

CHILD ADVOCACY SERVICES, INC.

**STATEMENT OF ACTIVITIES - LOUISIANA
SUPREME COURT TANF PROGRAM**

For the year ended December 31, 2018

	For the period January 1, 2018 through <u>June 30, 2018</u>	For the period July 1, 2018 through <u>December 31, 2018</u>	<u>Total</u>
REVENUE			
Grant appropriations	\$ 489,576	\$ 482,444	\$ 972,020
Total revenue	<u>489,576</u>	<u>482,444</u>	<u>972,020</u>
EXPENSES			
Salaries	305,395	296,841	602,236
Fringe benefits	80,781	78,471	159,252
Professional services	100	1,088	1,188
Operating expense	60,177	73,962	134,139
Travel	24,295	23,035	47,330
Training	5,740	4,493	10,233
Supplies	10,988	4,554	15,542
Printing/copying	2,100	-	2,100
Total expenses	<u>489,576</u>	<u>482,444</u>	<u>972,020</u>
Increase <decrease> in net assets	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CHILD ADVOCACY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2018

	<u>PASS-THROUGH GRANTOR CONTRACT NO.</u>	<u>FEDERAL CFDA NUMBER</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through programs from:			
State of Louisiana – Supreme Court: TANF Program	-	93.558	\$ 685,694
Total U. S. Department of Health and Human Services			<u>685,694</u>
U. S. DEPARTMENT OF JUSTICE			
Pass through programs from			
Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Child Advocacy Program 5	2015-VA-01/03-2779	16.575	30,748
Child Abuse Program 7	2015-VA-01/03-2780	16.575	10,160
Child Advocacy Program 5	2016-VA-01/02-3694	16.575	333,497
Child Abuse Program 7	2016-VA-01/03-3696	16.575	70,000
Child Advocacy Program 5		16.575	4,725
National Children’s Alliance State Chapter Support to CAC’s	5-HAMM-LA-SA18	16.758	<u>7,000</u>
Total U. S. Department of Justice			<u>456,130</u>
TOTAL FEDERAL AWARDS	-		<u>\$ 1,141,824</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Child Advocacy Services, Inc. under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Par 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Child Advocacy Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Child Advocacy Services, Inc.

CHILD ADVOCACY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended December 31, 2018

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

B. Summary of Significant Accounting Policies

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

C. Indirect Cost Rate

Advocacy Center has not elected to use the 10% de minimis indirect cost rate.

D. Non-Federal Contributions

The matching contribution for the year ended December 31, 2018 totaled the following:

Child Advocacy Program 5	\$ 83,374
Child Abuse Program 7	<u>17,499</u>
	<u>\$ 100,873</u>

CHILD ADVOCACY SERVICES, INC.

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

For the year ended December 31, 2018

Agency Head Name: Robert A. Carlisle

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 89,252
Benefits - hospitalization and life	13,611
Reimbursements	1,698
Travel	4,447
Professional dues	723
Supplies	163

Justin J. Scanlan, C.P.A., U.T.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE. NEW ORLEANS, LOUISIANA 70122
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Child Advocacy Services, 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 Child Advocacy Services, Inc. (non-profit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 27, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Child Advocacy Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Child Advocacy Services, Inc.'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Child Advocacy Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



New Orleans, Louisiana
February 27, 2019

Justin J. Scanlan, C.F.A., L.L.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE. NEW ORLEANS, LOUISIANA 70122
TELEPHONE: (504) 288-0050

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

Board of Directors
Child Advocacy Services, Inc.

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Child Advocacy Services, Inc.'s compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
February 27, 2019

CHILD ADVOCACY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2018

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued. Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X none reported
- Noncompliance material to financial statements noted? ___yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? ___yes X no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.558	U. S. Department of Health and Human Services: Passed through State of Louisiana Supreme Court: TANF Program

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

Since there were no type A programs, a type B program was classified as a major program to satisfy the 40% testing rule.

Auditee qualified as low-risk auditee? ___yes X no

CHILD ADVOCACY SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended December 31, 2018

B. FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements for the year ended December 31, 2018.

C. FINANCIAL AWARD FINDINGS AND QUESTIONED COSTS

There were no items identified in the course of our testing during the current year required to be reported.

D. STATUS OF PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings.

CHILD ADVOCACY SERVICES, INC.
STATEWIDE AGREED-UPON PROCEDURES
For the year ended December 31, 2018

Justin J. Scanlan, C.P.A., F.T.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE. NEW ORLEANS, LOUISIANA 70122
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Child Advocacy Services, Inc.
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Child Advocacy Services, Inc. and the Louisiana Legislative Auditor on the control and compliance areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures for the year ending December 31, 2018. The Child Advocacy Services, Inc.'s management is responsible for those control and compliance areas identified in the Statewide Agreed-Upon Procedures.

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

The procedures and associated results are as follows:

Written Policies and Procedures

Obtain and inspect the entity's written policies and procedures and observe that 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.
- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
- c) **Disbursements**, including processing, reviewing, and approving.
- d) **Receipts/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).

- c) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) ***Credit Cards (and debit card, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.
- h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111 - 1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

Board or Finance Committee

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:

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.

For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included*

financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal year.

For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

Not applicable – There were no exceptions in the preceding year.

Bank Reconciliations

Obtain a listing of client 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 account selected, and observe that:

Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

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

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

Not applicable – There were no exceptions in the preceding year..

Collections

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).

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 properly segregated at each collection location such that:

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

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

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 verifies the reconciliation.

Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

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). Alternately, 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:

Observe that receipts are sequentially pre-numbered.

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

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

Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more that 10 miles from the collection location or the deposit is less than \$100).

Trace the actual deposit per the bank statement to the general ledger.

Not applicable - There were no exceptions in the preceding year.

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

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 5).

For each location selected, 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 not written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

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

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.

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.

For each location selected above also, 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:

Observe that the disbursement matched the related original invoice/billing statement.

Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties, as applicable.

Not applicable – There were no exceptions in the preceding year.

Credit Cards

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

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:

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.])

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

Using the monthly statements or combined statements selected, 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 transactions, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

Not applicable – There were no exceptions in the preceding year.

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

Obtain from management a listing of all travel and 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:

If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

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

Observe that each reimbursement supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy.

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

Not applicable - There were no exceptions in the preceding year.

Contracts

Obtain from management a listing of all agreements/contracts for professional services, material 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:

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.

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

If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

Pavroll and Personnel

Obtain a listing of the 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.

Randomly select one pay period during the fiscal period. For the 5 employees/officials selected, obtain attendance records and leave documentation for the pay period and:

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.)

Observe that supervisors approved the attendance and leave of the selected employees/officials.

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

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

Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Not applicable - There were no exceptions noted in the preceding year.

Ethics

Non-Profit organizations are excluded from the Ethics Statewide Agreed-Upon Procedures.

Debt Service

Non-Profit organizations are excluded from the Debt Service Statewide Agreed-Upon Procedures.

Other

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.

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

No exceptions noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those control and compliance areas identified in the State Agreed-Upon Procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those control and compliance areas identified in the State Agreed-Upon Procedures, 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 Louisiana Legislative Auditor as a public document.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
February 27, 2019