



**Family Justice Center**  
CENTRAL LOUISIANA

**Family Justice of Central Louisiana, Inc.  
Annual Financial Report  
For the Year Ended December 31, 2024**



**Rozier McKay  
& Willis** CERTIFIED PUBLIC  
ACCOUNTANTS

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## Independent Auditors' Report

To the Board of Directors  
Family Justice Center of Central Louisiana, Inc.

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of Family Justice Center of Central Louisiana (FJC) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of FJC 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**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of FJC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

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

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



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### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2025, on our consideration of FJC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of FJC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering FJC's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rozier, McKay & Willis". The signature is written in a cursive, flowing style.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

June 19, 2025



***Statement of Financial Position***  
***December 31, 2024***

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**Assets**

Current Assets:

Cash and Cash Equivalents	\$ 24,908
Accounts Receivable	190,375
Investments (Marketable Securities)	<u>47,396</u>

Total Current Assets 262,679

Property and Equipment 7,892

Total Assets \$ 270,571

**Liabilities**

Current Liabilities:

Accounts Payable and Payroll Liabilities	\$ 16,759
Accrued Wages	-
Accrued Leave	<u>6,377</u>

Total Liabilities \$ 23,136

**Net Assets**

Without Donor Restrictions 247,435  
With Donor Restrictions -

Total Net Assets 247,435

Total Liabilities and Net Assets \$ 270,571





***Statement of Activities***

***For the Year Ended December 31, 2024***

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Revenues and Support</u>			
Contributions	\$ 188,812	\$ 1,139,239	\$ 1,328,051
Fundraising	89,564	-	89,564
Other	3,329	-	3,329
Net Assets Released From Restrictions	1,139,239	(1,139,239)	-
 Total Revenue and Support	 1,420,944	 -	 1,420,944
 <u>Expenses</u>			
Program Services			
Domestic Violence Prevention and Victims Assistance	1,224,417	-	1,224,417
Support Services			
Management and General	10,058		10,058
Fundraising	46,784	-	46,784
 Total Expenses	 1,281,259	 -	 1,281,259
 Change in Net Assets	 139,685	 -	 139,685
Net Assets - Beginning of Year	107,750	-	107,750
 Net Assets - End of Year	 \$ 247,435	 \$ -	 \$ 247,435



***Statement of Functional Expenses***  
***For the Year Ended December 31, 2024***

	<b>Program Services</b>	<b>Support Services</b>			
	Domestic Violence Prevention and Victims Assistance	General & Administrative	Fundraising	Total Support Services	Total Expenses
Personnel	733,005	3,914	-	3,914	736,919
Client Expense	133,990	165	-	165	134,155
Contract Services	69,082	370	-	370	69,452
Insurance	32,550	-	-	-	32,550
Occupancy	70,829	-	-	-	70,829
Office	26,137	3,711	-	3,711	29,848
Repairs and Maintenance	70,448	-	-	-	70,448
Telephone and Communications	36,603	1,057	-	1,057	37,660
Travel and Conferences	18,286	-	-	-	18,286
Utilities	17,582	-	-	-	17,582
Depreciation	3,055	-	-	-	3,055
Other	12,850	841	46,784	47,625	60,475
<b>Total</b>	<b>1,224,417</b>	<b>10,058</b>	<b>46,784</b>	<b>56,842</b>	<b>1,281,259</b>





## ***Statement of Cash Flows***

***For the Year Ended December 31, 2024***

### **Cash Flows From Operating Activities**

Change in Net Assets	\$ 139,685
Adjustments to Reconcile Increases in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	3,055
(Increase) Decrease in Accounts Receivable	(163,549)
(Increase) Decrease in Prepaid Expenses	1,019
Increase (Decrease) in Accounts Payable and Payroll Liabilities	7,445
Increase (Decrease) in Accrued Wages	(19,795)
Increase (Decrease) in Accrued Leave	(2,229)
Increase (Decrease) in Deferred Revenues	(375,748)
Increase (Decrease) in Net Lease Obligation	(951)
Net Cash Provided (Used) by Operating Activities	(411,068)

### **Cash Flows From Investing Activities**

Net Sales (Purchases) of Investment Securities	(47,396)
Net Cash Provided (Used) by Investing Activities	(47,396)

### **Cash Flows From Financing Activities**

Proceeds from Debt	-
Repayment of Debt	-
Net Cash Provided (Used) by Financing Activities	-
Net Increase (Decrease) in Cash	(458,464)
Cash and Equivalents- Beginning of Year	483,372
Cash and Equivalents- End of Year	\$ 24,908

For the year ended December 31, 2024, there were no significant financing activities that resulted in cash flows. In addition, supplemental disclosures of cash flow information is presented as follows:

Cash Paid for Income Taxes	\$ -
Cash Paid for Interest Expense	\$ 1,132



**Note 1 – Significant Account Policies**

Family Justice Center of Central Louisiana, Inc. (FJC) is a nonprofit corporation. The corporation's mission is preventing domestic violence and providing assistance to victims of domestic violence. Revenue to support FJC's operations is provided by grants and donations from government agencies, private sources and foundations.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

**Use of Estimates**

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

**Cash and Cash Equivalents:**

Cash and cash equivalents for the purpose of reporting cash flows consist of bank deposits and highly liquid investments with original maturities of three months or less.

**Investments**

FJC's investments are held in an account administered by the Community Foundation of Central Louisiana (CLCF). Funds in the account are managed by professional investment advisor retained by CLCF. Investment securities are reported at fair market value and unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

**Property and Equipment**

Property and equipment are recorded at cost on the date of acquisition. Depreciation is computed using the straight-line method over estimated useful lives. There are no significant amounts of property and equipment subject to donor imposed restrictions or time limits.

**Donated Services and In-Kind Support**

Sources of in-kind support are listed as follows:

- FJC occupies a facility in exchange for a nominal rental fee.
- Materials and supplies were received from various donors.



The in-kind support has been provided by unaffiliated parties. The fair value of in-kind support is reported as a contribution without donor restrictions. The fair value of these contributions has also been used to fulfill matching requirements associated with its principal operating grant.

In addition, FJC receives donated services from unpaid volunteers who assist with activities and events. No amounts have been recognized in connection with the volunteer services because recognition criteria have not been satisfied.

#### Income Taxes

FJC has received a determination letter from the Internal Revenue Service stating that it is exempt from income taxes. In addition, it is also exempt from taxes which apply to private foundations.

#### Accrued Leave

FJC provides a leave policy that allows accumulation of unused annual leave that is carried forward each year. Upon separation of employment, FJC will pay annual leave up to certain maximums that vary depending on the employee's length of service. The remainder of unused annual leave and all sick leave is canceled.

#### Deferred Revenue

Grant funds that are collected before the grant conditions are fulfilled are reported as deferred revenue. The liability for deferred revenues is eliminated and revenue is recognized as conditions are fulfilled.

#### Restricted Contributions

Grant funds awarded to FJC are typically subject to restrictions and are reported as donor restricted when the funds are earned.

#### Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services based on estimates determined by management. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

### **Note 2 – Cash and Equivalents**

Cash and investments are limited to bank deposits that are partially insured by the Federal Deposit Insurance Corporation (FDIC). These amounts are reported at cost, which approximates market values.

### **Note 3 – Investments**

Investments are administered by CLCF and held in an investment vehicle that utilizes a conservative management strategy. The conservative strategy prioritizes capital preservation and steady income generation by investing in a mix of debt and equity securities that emphasize minimizing risk.

FJC's investment contract holds that all funds are readily available to FJC within fifteen calendar days. Details regarding the investment income associated with the investment portfolio is presented below:

	Without Donor Restrictions	With Donor Restrictions	Total
Beginning Balance	\$ ----	\$ ----	\$ ----
Purchases	46,250	----	46,250
Investment Income	1,387	----	1,387
Management Fees	(241)	----	(241)
Ending Balance	<u>\$ 47,396</u>	<u>\$ ----</u>	<u>\$ 47,396</u>

The investments are reported at fair value and details amount the measurement of fair value on a reoccurring basis are provided as follows:

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
CLCF Conservative Fund	<u>\$ 47,396</u>	<u>\$ ----</u>	<u>\$ 47,396</u>	<u>\$ ----</u>

Fair values for the CLCF Conservative Fund have been determined based on the quoted prices for various securities held by the fund.

#### **Note 4 – Receivables**

Receivables are limited to amounts earned under grant arrangements. Due to the nature of these receivables, no collection problems are anticipated.

#### **Note 5 – Property and Equipment**

Property and equipment utilized in FJC's operations are summarized as follows:

Furniture, Fixtures and Equipment	\$ 22,365
Accumulated Depreciation	<u>(14,473)</u>
Furniture, Fixtures and Equipment (Net)	<u>\$ 7,892</u>

Depreciation expense for the year ended December 31, 2024 totaled \$3,055.



**Note 6 - Managements' Review**

Management has evaluated subsequent events through June 19, 2025, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements.

**Note 7 – Grant Contingencies**

FJC participates in certain programs that are supported by grant funds. Grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions. In addition, contingencies discussed in Note 11 could lead grantor agencies to disallow reimbursements and request refunds.

**Note 8 - Concentrations**

FJC receives the majority of its funding through the State of Louisiana. Due to this source of dependence, operations could be impacted by any events that adversely affect the State funding.

**Note 9 – Liquidity and Availability of Financial Assets**

Essentially all assets are of a financial nature. Liquidity is provided by maintaining cash reserves on deposit with a regulated financial institution and a conservative investment portfolio. In addition, ongoing contractual arrangements with funding sources are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period.

**Note 10 – In-Kind Contributions**

As discussed in Note 1, FJC has been the recipient of in-kind contributions. Details associated with these contributions are provided as follows:

Description	Revenue Recognized (Fair Market Value)
An office facility has been provided by a nonprofit organization that supports the FJC. The arrangement is informal and the FJC does not have a lease or any long-term claim on the facility.	\$ 55,920
Donations of supplies and other miscellaneous support	124,602
Total	<u>\$ 180,522</u>

**Note 11 – Potential Recovery**

Investigations have revealed misappropriation by a former employee. The matter has been turned over to law enforcement and the FJC is seeking recovery of approximately \$16,800. The amount that may ultimately be collected cannot be predicted at the present time and no receivables have been recorded in connection with this matter.



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  
Family Justice Center of Central Louisiana, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Family Justice Center of Central Louisiana, Inc., (FJC) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 19, 2025.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a significant deficiency.



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# Family Justice Center

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## **Report on Compliance and Other Matters**

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

## **FJC's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the FJC's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. FJC's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

June 19, 2025

**Part I - Summary of Auditor's Results:**

- The Independent Auditor's Report on the financial statements for the Family Justice Center of Central Louisiana, Inc. as of December 31, 2024 and for the year then ended expressed an unmodified opinion.
- Control deficiencies were disclosed during the audit of the financial statements as presented below. A portion of the control deficiencies described below were considered to be material weaknesses.
- No Instances of noncompliance material to the financial statements of the FJC were disclosed.

**Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:****2024-001 – Reporting In-Kind Contributions (Originally Reported 2020):**

- **Condition** – In-kind receipts of victim supplies and other in-kind gifts were documented in a journal but never recorded on the financial statements. In addition, in-kind receipts did not occupancy of a building that was provided free of charge.
- **Criteria** – Proper reporting requires a complete and accurate accounting of in-kind contributions.
- **Cause** – In-kind receipts reported on the financial statements were not compared to the journal documenting collection of in-kind donations.
- **Effect** – In-kind activity was not accurately reported.
- **Recommendation** - Establish procedures for ongoing monitoring and evaluation of in-kind amounts reported in the financial statements.



<b><u>SECTION I</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
<b><u>2024-001 – Reporting In-Kind Contributions:</u></b> An analysis of transactions reporting in-kind contributions revealed some inaccuracies. We recommend establishing procedures for ongoing monitoring and evaluation of in-kind amounts reported in financial statements.	<b><u>2024-001 - Managements' Response</u></b> We have implemented improvements a will continue the improvement process until the findings are fully.
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
No management letter was issued.	Response – N/A

<p align="center"><b><u>SECTION I</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b></p>	
<p><b><u>2023-001 – Reporting In-Kind Contributions:</u></b></p> <p>An analysis of transactions reporting in-kind contributions revealed some inaccuracies. Establish procedures for ongoing monitoring and evaluation of in-kind amounts reported in the financial statements. In addition, we suggest developing a process for reporting actual in-kind receipts on a monthly basis.</p>	<p><b><u>2032-001 - Unresolved</u></b></p> <p>See 2024-001 for further details on the current status of this matter.</p>
<p><b><u>2023-002 – Grant Reporting</u></b></p> <p>Accounting software utilized for financial reporting includes features that allow a profit and loss statement to be maintained for each grant program. The features were used to generate profit and loss statements for grants, but only to an extent. The profit and loss statements generated by the accounting software were not completely consistent with amounts appearing in reports submitted to grantors. In the future, each transaction associated with a grant should be assigned to the appropriate grant when the transaction is recorded in the accounting software.</p>	<p><b><u>2023-002 – Resolved</u></b></p> <p>Expenditures charged to internally produced profit and loss statements for grant programs were consistent with amounts reported to grantors.</p>
<p><b><u>2023-003 – Contracts</u></b></p> <p>Proper administration of consulting arrangements requires establishing a formal written understanding between the parties. The written documents should clearly describe all the relevant terms and conditions associated with the consulting agreement. Payments to a local nonprofit were provided without executing a written contract.</p>	<p><b><u>2022-003 – Resolved</u></b></p> <p>This matter has been corrected during the current period.</p>
<p>No management letter was issued.</p>	<p>Response – N/A</p>





***Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2024***

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	Agency Head (Executive Director)
	<b>Wendi Powell</b>
<b>Purpose:</b>	
Compensation	<u>\$ 61,091</u>
Benefits	
Health Insurance	\$ 11,308
Life Insurance	\$ 64
FICA taxes	<u>\$ 4,673</u>
Total Benefits	<u>\$ 16,045</u>

# **APPENDIX A**

## **Statewide Agreed-Upon Procedures**





Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Family Justice Center and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Family Justice Center of Central Louisiana (the Entity) 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 Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged 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, 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.

We are required to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our 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.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
June 20, 2025



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**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> <li>• Budgeting</li> <li>• Purchasing</li> <li>• Disbursements</li> <li>• Receipts</li> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Travel and expense reimbursements</li> <li>• Ethics</li> <li>• Debt Service</li> <li>• Disaster Recovery / Business Continuity</li> <li>• Sexual Harassment</li> </ul>	<p>Applicable policies were in place, with the exception of the following items:</p> <ul style="list-style-type: none"> <li>• Receipts</li> <li>• Credit Cards</li> <li>• Debt Service</li> <li>• Information Technology Disaster Recovery / Business Continuity</li> </ul>	<p><i>Despite the absence of formal written policies, we have a functional process for addressing the matters described in the results and we will consider whether a formal policy is necessary.</i></p>

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for year two due to an absence of findings in year one.		

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 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 selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>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 within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Reconciliations were prepared within two months.</p> <p>Reconciliations were performed by an external Certified Public Accounting firm.</p> <p>Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>



***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for year two due to an absence of findings in year one.		

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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 5).	All payments are processed at the main office.	<i>The results did not include any findings or questioned cost.</i>
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:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	The Executive Director was responsible for purchasing and was also responsible for signing checks.	The absence of segregation is mitigated by oversight from the governing board.
b) At least two employees are involved in processing and approving payments to vendors.	Typically checks were signed only by the Executive Director.	The absence of segregation is mitigated by oversight from the governing board.
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	The accounting system is maintained by an external vendor.	<i>The results did not include any findings or questioned cost.</i>



**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>d) 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.</p>	<p>An appropriate official is responsible for mailing checks.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>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:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>Disbursements were supported by invoices.</p> <p>Responsibility has been vested primarily in the Executive Director.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p>The absence of segregation is mitigated by oversight from the governing board.</p>
<p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign</p>	<p>Disbursements were supported by invoices..</p>	<p><i>The results did not include any findings or questioned cost.</i></p>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
12 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.	Management furnished the accompanying list.	<i>The results did not include any findings or questioned cost.</i>
13 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:		
a. 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.	Credit card statement was approved by someone other than the card holder.	<i>The results did not include any findings or questioned cost.</i>
b. Observe that finance charges and late fees were not assessed on the selected statements.	Transactions tested were not subject to any late fees.	<i>The results did not include any findings or questioned cost.</i>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 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 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).	Credit card transactions selected for testing were fully documented.	<i>The results did not include any findings or questioned cost.</i>

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for year two due to an absence of findings in year one.		

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for year two due to an absence of findings in year one.		



**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
17 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.	The list was provided by management.	<i>The results did not include any findings or questioned cost.</i>
18 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:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	Attendance was documented.	<i>The results did not include any findings or questioned cost.</i>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Supervisor approval was documented	<i>The results did not include any findings or questioned cost.</i>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Leave taken was properly reflected in accounting records.	<i>The results did not include any findings or questioned cost.</i>
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	Payrates were properly documented in the personnel files.	<i>The results did not include any findings or questioned cost.</i>
19 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' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.	Payments to terminated employees were consistent with balances maintained in the accounting system.	<i>The results did not include any findings or questioned cost.</i>
20 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.	Management provided the applicable representations.	<i>The results did not include any findings or questioned cost.</i>

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>No evidence of ethics training or distribution of related policies was included in the personnel files for 4 out of 5 employees selected.</p> <p>No evidence of ethics training or distribution of related policies was included in the personnel files.</p>	<p>The entity will ensure that all employees complete one hour of ethics training in the future.</p> <p>The Entity will ensure that all employees sign the ethics policy.</p>
<p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>No designee has been established.</p>	<p><b><i>The Entity will ensure to nominate an ethics designee in the future.</i></b></p>

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for year two due to an absence of findings in year one.		

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

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Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for year two due to an absence of findings in year one.		



***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response (Continued)***

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for year two due to an absence of findings in year one.		

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
30 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.	Not Applicable: R.S. 42:344 applies only to governmental agencies and nonprofits are excluded.	<b>Not Applicable</b>
31 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).	Not Applicable: R.S. 42:344 applies only to governmental agencies and nonprofits are excluded.	<b>Not Applicable</b>
32 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:  a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Not Applicable: R.S. 42:344 applies only to governmental agencies and nonprofits are excluded.	<b>Not Applicable</b>