

*Financial Report*

*(Reviewed)*

*SilenceIsViolence*

*December 31, 2019*

*Financial Report*

*(Reviewed)*

*SilenceIsViolence*

*December 31, 2019*

# **TABLE OF CONTENTS**

**SilenceIsViolence**  
New Orleans, Louisiana

December 31, 2019 and 2018

	<u>Page Numbers</u>
<b>Independent Accountant's Review Report</b>	1 - 2
<b>Exhibits</b>	
A - Statement of Financial Position	3
B - Statement of Activities	4
C - Statement of Functional Expenses	5
D - Statement of Cash Flows	6
E - Notes to Financial Statements	7 - 14
<b>Supplementary Information</b>	
<b>Schedule</b>	
1 - Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	15
<b>Special Report of Certified Public Accountants</b>	
Schedule of Findings and Responses	16 - 17
<b>Reports by Management</b>	
Schedule of Prior Year Findings and Responses	18
Management's Corrective Action Plan	19

## **INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To the Board of Directors,  
SilenceIsViolence,  
New Orleans, Louisiana.

We have reviewed the accompanying financial statements of SilenceIsViolence (the "Organization"), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

## **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## **Summarized Comparative Information**

We previously reviewed the Organization's 2018 financial statements and in our conclusion dated June 4, 2019, stated that based on our review, we were not aware of any material modifications that should be made to the 2018 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended December 31, 2018, for it to be consistent with the reviewed financial statements from which it has been derived.

## **Supplementary Information**

The supplementary information included in the accompanying Schedule 1 is presented for purposes of additional analysis and is required by Louisiana Revised Statute 24:513(A)(3) 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the information and, accordingly, do not express an opinion on such information.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

New Orleans, Louisiana,  
July 23, 2020.

**STATEMENT OF FINANCIAL POSITION****SilenceIsViolence**  
New Orleans, LouisianaDecember 31, 2019  
(with comparative totals for 2018)

See Independent Accountant's Review Report

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash	\$ 1,968	\$ -
Grants receivable	172,452	107,969
Other receivables	-	1,565
	<u>          </u>	<u>          </u>
Total assets	<u>\$ 174,420</u>	<u>\$ 109,534</u>
<b>Liabilities</b>		
Bank overdraft	\$ -	\$ 77
Accounts payable and accrued liabilities	150,135	91,744
Notes payable	9,617	9,839
Loan from related party	3,735	7,651
	<u>          </u>	<u>          </u>
Total liabilities	<u>163,487</u>	<u>109,311</u>
<b>Net Assets (Accumulated Deficit)</b>		
Without donor restrictions	10,933	(9,777)
With donor restrictions	-	10,000
	<u>          </u>	<u>          </u>
Total net assets (accumulated deficit)	<u>10,933</u>	<u>223</u>
	<u>          </u>	<u>          </u>
Total liabilities and net assets (accumulated deficit)	<u>\$ 174,420</u>	<u>\$ 109,534</u>

See notes to financial statements.

**STATEMENT OF ACTIVITIES**

**SilenceIsViolence**  
New Orleans, Louisiana

For the year ended December 31, 2019  
(with comparative totals for 2018)

See Independent Accountant's Review Report

	2019		2018 Totals
	Without Donor Restrictions	With Donor Restriction	
		Totals	
<b>Revenues and Support</b>			
Government grants	\$ 195,062	\$ -	\$ 195,062
Private grants	28,500	-	28,500
Contributions	21,243	-	21,243
Other income	1,723	-	1,723
Net assets released from restrictions	10,000	(10,000)	-
Total revenues and support	256,528	(10,000)	246,528
<b>Expenses</b>			
Program services	172,591	-	172,591
Supporting services: General	63,227	-	63,227
Total expenses	235,818	-	235,818
<b>Change in Net Assets</b>	20,710	(10,000)	10,710
<b>Net Assets (Accumulated Deficit)</b>			
Beginning of year	(9,777)	10,000	223
End of year	\$ 10,933	\$ -	\$ 10,933

See notes to financial statements.

**STATEMENT OF FUNCTIONAL EXPENSES****SilenceIsViolence**  
New Orleans, LouisianaFor the year ended December 31, 2019  
(with comparative totals for 2018)

See Independent Accountant's Review Report

	Program Services	General	Totals	
			2019	2018
Salaries and benefits	\$ 129,085	\$ 43,028	\$ 172,113	\$ 205,884
Payroll taxes	9,295	3,099	12,394	15,351
Professional fees	2,267	9,067	11,334	13,942
Rent	5,580	1,860	7,440	17,186
Travel	5,949	-	5,949	-
Telephone and internet	3,840	1,280	5,120	639
Supplies	3,547	1,182	4,729	8,055
Food	2,705	902	3,607	3,498
Utilities	2,267	756	3,023	7,291
Professional development	2,919	-	2,919	1,878
Other expenses	1,903	634	2,537	2,598
Insurance	1,645	549	2,194	2,294
Bad debt	1,000	-	1,000	-
Interest expense	-	569	569	997
Funeral services	339	113	452	-
Advocacy	250	-	250	2,500
Bank fees	-	188	188	562
Repairs and maintenance	-	-	-	680
Postage	-	-	-	168
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total expenses	<u>\$ 172,591</u>	<u>\$ 63,227</u>	<u>\$ 235,818</u>	<u>\$ 283,523</u>

See notes to financial statements.



**STATEMENT OF CASH FLOWS****SilenceIsViolence**  
New Orleans, LouisianaFor the year ended December 31, 2019  
(with comparative totals for 2018)

See Independent Accountant's Review Report

	<u>2019</u>	<u>2018</u>
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ 10,710	\$ 6,036
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Related party loan forgiveness	(3,000)	-
Bad debt	1,000	-
Increase in assets:		
Grants receivable	(64,483)	(7,884)
Other receivables	565	787
Prepaid expenses	-	(1,565)
Increase in liabilities:		
Accounts payable and accrued liabilities	58,391	9,037
Bank overdraft	(77)	(434)
Net cash provided by operating activities	<u>3,106</u>	<u>5,977</u>
<b>Cash Flows From Financing Activities</b>		
Repayment notes payable	(222)	(2,953)
Repayments on loan from related party	(916)	(3,024)
Net cash used in financing activities	<u>(1,138)</u>	<u>(5,977)</u>
<b>Increase in Cash</b>	1,968	-
<b>Cash</b>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ 1,968</u>	<u>\$ -</u>
<b>Supplemental Information</b>		
Cash paid during the year for interest	<u>\$ 569</u>	<u>\$ 997</u>

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS**

**SilenceIsViolence**  
New Orleans, Louisiana

December 31, 2019 and 2018

**Note 1 - NATURE OF ACTIVITIES**

SilenceIsViolence (formerly known as New Orleans Bayou Steppers Social Aid & Pleasure Club, Inc.) (a non-profit organization) (the "Organization") was established on November 19, 2003. The Organization is a social enterprise whose mission is to call upon both citizens and public officials to achieve a safe New Orleans across all communities.

The Organization provides direct victim services, creative youth engagement, and public advocacy, working with clients and partners from every sector to achieve safe, just, and thriving communities.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a. Basis of Accounting**

The financial statements of the Organization have been prepared in conformity with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; revenues and gains are recognized when earned and expenses and losses are recognized when incurred.

**b. Basis of Presentation**

The Organization reports information regarding financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions, based on donor stipulations and restrictions placed on contributions, if any. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

**Net Assets without Donor Restrictions** - Net assets that are not subject to donor-imposed stipulations.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b. Basis of Presentation (Continued)**

**Net Assets with Donor Restrictions** - Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time, or net assets that are maintained in perpetuity by the Organization and not expended.

**c. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**d. Cash and Cash Equivalents**

For the purpose of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2019 and 2018.

**e. Promises to Give**

Unconditional promises to give are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Conditional promises to give are recognized when the conditions on which they depend are substantially met. There were no promises to give as of December 31, 2019 and 2018.

**f. Contributions and Revenue Recognition**

Contributions are recorded as assets with donor restrictions or assets without donor restrictions, depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting periods are reported as unrestricted support.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**g. Donated Services of Volunteers**

Donated services have not been reflected in the financial statements since no objective basis is available to measure the value of such services. A substantial number of volunteers donate significant amounts of their time in program and supporting services.

**h. Methods Used for Allocated Expenses**

Many of the expenses can be directly allocated to the program or supporting functions. The financial statements also report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include facility expenses (rent, supplies, utilities, repairs and maintenance, and telephone and internet), insurance, and other operations expenses which are allocated based on facility space. Salaries and benefits and payroll taxes are allocated on the basis of estimates of time and effort.

**i. Income Taxes**

The Organization has received a letter of determination from the Internal Revenue Service advising that it qualifies as a non-profit corporation under Section 501 (c)(3) of the Internal Revenue Code, and therefore, is not subject to income tax.

Accounting standards provide detailed guidance for financial statement recognition, measurement, and disclosures of uncertain tax positions recognized in an entity's financial statements. It requires an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained upon examination. Tax years ended December 31, 2016 and later remain subject to examination by the taxing authorities. As of December 31, 2019, management of the Organization believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**j. Recently Issued Accounting Standards**

**Contributions Received and Contributions Made**

During the year, the Organization adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-08, "*Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*" (Topic 958). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contributions, whether it is conditional or unconditional. ASU No. 2018-08 clarifies how an organization determines whether a resource provider does receive commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU No. 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU No. 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. Results for reporting the year ending December 31, 2019 are presented under FASB ASU No. 2018-08. There was no material impact to the financial statements as a result of the adoption of this standard.

**Statement of Cash Flows**

In November 2016, the FASB issued ASU No. 2016-18, "*Statement of Cash Flows*" (Topic 230). ASU No. 2016-18 requires that a statement of cash flows explain the change during the period in the total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the Statement of Cash Flows. The amendments in ASU No. 2016-18 do not provide a definition of restricted cash or restricted cash equivalents. ASU No. 2016-18 is effective for fiscal years beginning after December 15, 2018. Accordingly, adoption of this accounting pronouncement had no effect on the Statement of Cash Flows for the year ended December 31, 2019.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**j. Recently Issued Accounting Standards (Continued)**

**Leases**

In February 2016, the FASB issued ASU No. 2016-02, "*Leases*" (Topic 842). ASU No. 2016-02 requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the Statement of Financial Position upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the Statement of Activities and the Statement of Cash Flows will be substantially unchanged from the existing lease accounting guidance. The ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2021. Early adoption is permitted. The Organization is currently evaluating the full effect that the adoption of this standard will have on the financial statements.

**Revenue from Contracts with Customers**

In May 2014, FASB issued ASU No. 2014-09, "*Revenue from Contracts with Customers*", which provides a single comprehensive model for entities to use in accounting for revenue from contracts with customers and supersedes most current revenue recognition models. Subsequent to the issuance of ASU No. 2014-09, FASB issued several additional ASUs which amended and clarified the guidance and deferred the effective date. The revenue standard is now effective for annual reporting periods beginning after December 15, 2020, with certain early adoption provisions available. The Organization is currently evaluating the full effect that the adoption of this standard will have on the financial statement.

**k. Subsequent Events**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through July 23, 2020, which is the date the financial statements were available to be issued.

**Note 3 - CONCENTRATION OF CREDIT RISK**

The Organization maintains cash accounts in a local financial institution. The Federal Deposit Insurance Corporation insures accounts at the financial institution up to \$250,000 as of December 31, 2019. As of December 31, 2019, the Organization did not have any funds that were not insured.

During the years ended December 31, 2019 and 2018, the Organization's major source of revenue was from one government grant totaling \$195,062 (79% of total revenue) and \$231,767 (80% of total revenue), respectively.

**Note 4 - NOTES PAYABLE**

On May 30, 2017, the Organization entered into a note payable in the amount of \$13,771 with a local financial institution to pay off the balance due on the line of credit. The note is due in 60 monthly installments of principle and interest of \$270 and matures on May 30, 2022. The note payable bears interest at a rate of 6.5% and is unsecured.

The balance of the note payable as of December 31, 2019 and 2018 was \$7,117 and \$9,839, respectively.

On October 29, 2019, the Organization entered into a note payable in the amount of \$2,500 with a local non-profit organization to assist with expenses. The note is due immediately upon the receipt of grant funds in excess of \$25,000. The note payable does not bear interest and is unsecured.

The balance of the note payable as of December 31, 2019 was \$2,500.

Interest expense on notes payable totaled \$569 and \$997 for the years ended December 31, 2019 and 2018, respectively.

Scheduled maturities of debt instruments referred to above as of December 31, 2019 are as follows:

<u>Year Ending</u> <u>December 31,</u>	
2020	\$5,358
2021	3,049
2022	<u>1,210</u>
Total	<u>\$9,617</u>

**Note 5 - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of December 31, 2019 and 2018 are restricted for the following purposes or periods:

	2019	2018
Subject to expenditure for specified purpose:		
Victim Allies Project	\$ -	\$10,000

**Note 6 - AVAILABILITY OF FINANCIAL ASSETS**

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The Organization receives grants and contributions without donor restrictions. Contributions without donor restrictions are considered to be available to meet cash needs for general expenditures. General expenditures include program services, and general and administrative expenses. Annual operations are defined as activities occurring during, and included in the budget for, the upcoming fiscal year.

The following table represents financial assets available for general expenditures within one year as of December 31, 2019.

Financial assets as of December 31, 2019:	
Cash and cash equivalents	\$ 1,968
Grants receivable	172,452
Total financial assets, as of	
December 31, 2019, available to meet	
cash needs for general expenditures	
within one year	\$174,420

**Note 7 - RISK MANAGEMENT**

The Organization is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; and employee injuries. Commercial insurance coverage is purchased for claims arising from such matters. There were no settlement claims that exceeded this commercial coverage during the years ended December 31, 2019 and 2018.



**Note 8 - BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board. Accordingly, no compensation was paid to any Board member for the years ended December 31, 2019 and 2018.

**Note 9 - RELATED PARTY TRANSACTIONS**

As of December 31, 2019 and 2018, the Organization had unsecured loans from a board member with an outstanding balance of \$3,735 and \$7,651, respectively. The loan does not bear interest and the loan is due on demand.

**Note 10 - SUBSEQUENT EVENTS**

The recent global outbreak of the Coronavirus (COVID-19) has raised concerns regarding business and the financial markets have recently experienced significant volatility. While the Organization has been immediately impacted by the adverse conditions in the financial markets, the long term impact on the Organization's business is uncertain at this time.

**SUPPLEMENTARY INFORMATION**

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

**SilenceIsViolence**  
New Orleans, Louisiana

For the year ended December 31, 2019

**Agency Head Name:** Tamara Jackson, Executive Director

**Purpose**

Salary	\$51,197
Benefits - insurance	3,323
Benefits - retirement	0
Benefits - taxes	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	4,290
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
	<hr/>
	<b><u>\$ 58,810</u></b>

**SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

## **SCHEDULE OF FINDINGS AND RESPONSES**

**SilenceIsViolence**  
New Orleans, Louisiana

For the year ended December 31, 2019

### **Section I - Summary of Independent Accountant's Review Report**

a) Financial Statements

A standard review report was issued.

Noncompliance material to financial statements noted? \_\_\_ Yes X No

b) Federal Awards

The Organization did not expend Federal awards in excess of \$750,000 during the year ended December 31, 2019.

### **Section II - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements**

#### **Internal Control Over Financial Reporting**

#### **2019-001 Late filing of Review Report with the Louisiana Legislative Auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514)**

**Criteria** - Louisiana Revised Statutes 24:513 and 24:514 require the filing of the Organization's annual reviewed financial statements with the Louisiana Legislative Auditor's Office within six months of the fiscal year end.

**Condition** - The Organization was unable to file its annual reviewed financial statements with the Louisiana Legislative Auditor within six months after fiscal year end.

**Cause** - The Organization did not commence the review engagement until after June 30, 2020 and did not engage the accounting firm on a timely basis.

**Section II - Internal Control Over Financial Reporting and Compliance and Other Matters  
Material to the Basic Financial Statements (Continued)**

**Internal Control Over Financial Reporting (Continued)**

**2019-001 Late filing of Reviewed Report with the Louisiana Legislative Auditor  
within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514)  
(Continued)**

**Effect** - The review financial statements could not be filed with the Louisiana Legislative Auditor's Office within the six months required by Louisiana Revised Statutes 24:513 and 24:514.

**Recommendation** - We recommend that the reviewed financial statements be filed on a timely basis with the Legislative Auditor.

**Views of responsible officials of the auditee when there is disagreement with the finding, to the extent practical** - None.

**Compliance and Other Matters**

Finding 2019-001 is also considered a compliance finding.

**REPORTS BY MANAGEMENT**

## **SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

**SilenceIsViolence**  
New Orleans, Louisiana

For the year ended December 31, 2019

### **Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements**

#### **Internal Control Over Financial Reporting**

No financial reporting findings material to the basic financial statements were reported during the review of the financial statements for the year ended December 31, 2018.

#### **Compliance and Other Matters**

No compliance and other matters findings material to the basic financial statements were reported during the review of the financial statements for the year ended December 31, 2018.



# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**SilenceIsViolence**  
New Orleans, Louisiana

For the year ended December 31, 2019

## **Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements**

### **Internal Control Over Financial Reporting**

#### **2019-001 Late filing of Review Report with the Louisiana Legislative Auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514)**

**Recommendation** - We recommend that the reviewed financial statements be filed on a timely basis with the Legislative Auditor.

**Management's Corrective Action** - Unresolved - Management will issue the reviewed financial statements to the Louisiana Legislative Auditor on timely basis and in compliance with Louisiana Revised Statutes 24:513 and 24:514.

### **Compliance and Other Matters**

Finding 2019-001 is also considered a compliance finding.