

NEW ORLEANS VIDEO ACCESS CENTER, INC.

FINANCIAL STATEMENTS

December 31, 2018 and 2017



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WEGMANN DAZET & COMPANY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
New Orleans Video Access Center, Inc.
New Orleans, Louisiana

Report on Financial Statements

We have audited the accompanying financial statements of New Orleans Video Access Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, statements of functional expenses, and cash flows for the years 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 New Orleans Video Access Center, Inc. as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Summary of Compensation, Benefits and Other Payments to Agency Head, 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 25, 2019, on our consideration of New Orleans Video Access Center, 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 New Orleans Video Access Center, Inc.'s internal control over financial reporting and compliance.

June 25, 2019

Wegmann Daret & Company

NEW ORLEANS VIDEO ACCESS CENTER, INC.
STATEMENTS OF FINANCIAL POSITION

December 31, 2018 and 2017

	2018	2017
ASSETS		
Current assets		
Cash and cash equivalents	\$ 71,128	\$ 31,480
Accounts receivable	5,760	38,686
Grant receivable	-	8,753
Prepaid expenses	3,804	-
Total current assets	80,692	78,919
Endowment fund - restricted	14,392	15,075
Deposits	4,437	4,437
Total assets	\$ 99,521	\$ 98,431
LIABILITIES		
Current liabilities		
Accounts payable	\$ 39,797	\$ 32,801
Total current liabilities	39,797	32,801
Total liabilities	39,797	32,801
NET ASSETS		
Net assets		
Without donor restrictions	39,024	50,555
With donor restrictions		
Purpose restriction	6,308	-
Perpetual in nature	14,392	15,075
Total net assets	59,724	65,630
Total liabilities and net assets	\$ 99,521	\$ 98,431

See accompanying Notes to Financial Statements.

NEW ORLEANS VIDEO ACCESS CENTER, INC.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Grants	\$ 11,795	\$ 163,006	\$ 174,801
Membership dues	3,211	-	3,211
Workshop fees	5,368	-	5,368
Contributions	84,594	-	84,594
Production fees	74,369	-	74,369
Sponsorship	120,301	-	120,301
Investment gain (loss)	8	(557)	(549)
Fundraising	470	-	470
Miscellaneous	6,102	-	6,102
Program fees	177,972	-	177,972
Net assets released from restrictions	156,698	(156,698)	-
	<u>640,888</u>	<u>5,751</u>	<u>646,639</u>
Total revenue			
Expenses			
Program services	493,165	-	493,165
Supporting services			
Fundraising	21,667	-	21,667
Management and general	137,587	126	137,713
	<u>652,419</u>	<u>126</u>	<u>652,545</u>
Total expenses			
Change in net assets	(11,531)	5,625	(5,906)
Net assets			
Beginning of year	<u>50,555</u>	<u>15,075</u>	<u>65,630</u>
End of year	<u>\$ 39,024</u>	<u>\$ 20,700</u>	<u>\$ 59,724</u>

See accompanying Notes to Financial Statements.

NEW ORLEANS VIDEO ACCESS CENTER, INC.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2017

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Grants	\$ 205,490	\$ 83,300	\$ 288,790
Membership dues	3,073	-	3,073
Workshop fees	4,891	-	4,891
Contributions	29,850	-	29,850
Production fees	64,840	-	64,840
Sponsorship	167,179	-	167,179
Investment gain	15	1,924	1,939
Fundraising	600	-	600
Miscellaneous	105,864	-	105,864
Net assets released from restrictions	87,300	(87,300)	-
Total revenue	<u>669,102</u>	<u>(2,076)</u>	<u>667,026</u>
Expenses			
Program services	479,821	-	479,821
Supporting services			
Fundraising	772	-	772
Management and general	157,800	115	157,915
Total expenses	<u>638,393</u>	<u>115</u>	<u>638,508</u>
Change in net assets	30,709	(2,191)	28,518
Net assets			
Beginning of year	<u>19,846</u>	<u>17,266</u>	<u>37,112</u>
End of year	<u>\$ 50,555</u>	<u>\$ 15,075</u>	<u>\$ 65,630</u>

See accompanying Notes to Financial Statements.

NEW ORLEANS VIDEO ACCESS CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2018

	Program	Fundraising	Management and General	Total Expenses
Bad debt expense	\$ -	\$ -	\$ 5,824	\$ 5,824
Audit costs	-	-	7,473	7,473
Bank service charge	1,037	-	297	1,334
Consulting	-	19,500	-	19,500
Dues and subscriptions	8,464	-	1,171	9,635
Equipment	24,933	-	1,432	26,365
Fiscal sponsorship	20,634	-	-	20,634
Insurance	-	-	4,359	4,359
Interest expense	-	-	3,457	3,457
Licenses and permits	105	-	-	105
Marketing	172	-	3,379	3,551
Meals and entertainment	6,408	-	-	6,408
Office supplies	911	104	2,237	3,252
Other expense	830	12	200	1,042
Postage and delivery	64	25	122	211
Printing and reproduction	2,096	-	412	2,508
Professional services	184,971	50	9,040	194,061
Rent expense	6,973	-	35,248	42,221
Repairs and maintenance	-	-	285	285
Software	31	-	7,021	7,052
Supplies other	873	-	-	873
Telephone	-	-	1,838	1,838
Travel	9,687	1,976	3,216	14,879
Utilities	-	-	8	8
Wages and payroll expenses	224,976	-	50,694	275,670
	<u>\$ 493,165</u>	<u>\$ 21,667</u>	<u>\$ 137,713</u>	<u>\$ 652,545</u>
Total expenses	<u>\$ 493,165</u>	<u>\$ 21,667</u>	<u>\$ 137,713</u>	<u>\$ 652,545</u>

See accompanying Notes to Financial Statements.

NEW ORLEANS VIDEO ACCESS CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2017

	Program	Fundraising	Management and General	Total Expenses
Audit costs	\$ -	\$ -	\$ 6,773	\$ 6,773
Bank service charge	721	11	973	1,705
Dues and subscriptions	1,289	-	636	1,925
Equipment	11,945	-	9,162	21,107
Fiscal sponsorship	62,686	-	-	62,686
Insurance	96	-	6,312	6,408
Interest expense	-	-	2,330	2,330
Marketing	1,339	-	1,790	3,129
Meals and entertainment	5,246	-	-	5,246
Office supplies	901	148	5,056	6,105
Other expense	1,705	-	366	2,071
Postage and delivery	167	-	226	393
Printing and reproduction	1,416	300	841	2,557
Professional services	191,969	160	10,021	202,150
Rent expense	4,727	-	30,887	35,614
Repairs and maintenance	-	-	469	469
Software	3,200	-	6,604	9,804
Supplies other	10,615	-	3,892	14,507
Telephone	-	-	1,531	1,531
Travel	12,379	153	8,421	20,953
Utilities	-	-	8	8
Wages and payroll expenses	169,420	-	61,617	231,037
	<u>\$ 479,821</u>	<u>\$ 772</u>	<u>\$ 157,915</u>	<u>\$ 638,508</u>
Total expenses	<u>\$ 479,821</u>	<u>\$ 772</u>	<u>\$ 157,915</u>	<u>\$ 638,508</u>

See accompanying Notes to Financial Statements.

NEW ORLEANS VIDEO ACCESS CENTER, INC.
STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Change in net assets	\$ (5,906)	\$ 28,518
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Net loss (gain) on investments	683	(1,809)
Increase in operating assets:		
Receivables	41,679	18,946
Prepaid expenses	(3,804)	82
Increase (decrease) in operating liabilities:		
Accounts payable	6,996	914
Due to related party	-	(5,000)
Other current liabilities	-	(20,000)
Net cash provided by operating activities	<u>39,648</u>	<u>21,651</u>
Net increase	39,648	21,651
Cash and cash equivalents at beginning of year	<u>31,480</u>	<u>9,829</u>
Cash and cash equivalents at end of year	<u>\$ 71,128</u>	<u>\$ 31,480</u>

See accompanying Notes to Financial Statements.

NEW ORLEANS VIDEO ACCESS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2018 and 2017

1) Nature of activities

New Orleans Video Access Center, Inc. (the “Organization”) is a non-profit organization established in 1972 to cultivate a sustainable film community by providing access to resources, education and locally generated content. The Organization provides services to the community in the form of education, career development, community outreach, independent media productions and special events.

2) Summary of significant accounting principles

The significant accounting policies followed by the Organization are summarized as follows:

a) Financial statement presentation

The Organization’s policy is to prepare its financial statements on the accrual basis of accounting, which recognizes all revenues and the related assets when earned and all expenses and the related obligations when incurred.

b) Cash and cash equivalents

All cash-related items having a maturity of three months or less from the original maturity date are classified as cash and cash equivalents.

c) Accounts receivable

Accounts receivable are stated at the amount the Organization expects to collect. The Organization writes off uncollectible accounts as they are identified. No allowance for uncollectible accounts has been provided, as management has evaluated the accounts and believes they are all collectible.

d) 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 disclosure 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.

e) Property and equipment

Property and equipment are carried at cost. Depreciation of property is provided over the estimated useful lives of the assets using the straight-line method. Repairs and maintenance are expensed as incurred. Expenditures that increase the value or productive capacity of assets are capitalized. When property and equipment are retired, sold, or otherwise disposed of, the assets carrying amount and related accumulated depreciation are removed from the accounts and any gain or loss is included in operations. The estimated useful lives of depreciable assets are:

	<u>Useful lives</u>
Video equipment	5 years
Computers	3 years

NEW ORLEANS VIDEO ACCESS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2018 and 2017

2) Summary of significant accounting principles (continued)

f) Description of net assets classification

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Financial Statements for Not-for-Profit Entities*, requires the net assets and changes in net assets be reported for two classifications – with donor restrictions and without donor restrictions based on the existence or absence of donor imposed restrictions.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor imposed restrictions or requirements that limit the use of the donation. A donor restriction ends when a time restriction is met or a purpose restriction is accomplished. As restrictions are met, assets are reclassified to net assets without donor restrictions. Funds received with the stipulation that the funds be returned if specified future events fail to occur are accounted for as refundable advances until the conditions have been substantially met.

g) Concentration of credit risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. The Organization has not experienced any losses in such accounts. The Organization has no policy requiring collateral or other security to support its deposits.

The Organization at times extends credit to its members. The Organization performs ongoing credit evaluations of its members but generally does not require collateral to support accounts receivable.

h) Advertising

The Organization expenses advertising as incurred. Advertising expense was \$3,551 and \$3,129 for the years ended December 31, 2018 and 2017, respectively.

i) Income taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code and, accordingly, no provision for income taxes has been reflected in the accompanying financial statements.

The Organization adopted the provisions of ASC 740, *Accounting for Uncertainty in Income Taxes*. Management of the Organization believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits. With few exceptions, the Organization is not subject to U.S. federal and state income tax examinations by tax authorities beyond three years from the filing of those returns.

j) Investments

Investments are reported at their fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investments with a maturity of one year or less are classified as current.

NEW ORLEANS VIDEO ACCESS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2018 and 2017

3) Property and equipment

Property and equipment is summarized as follows:

	<u>2018</u>	<u>2017</u>
Video equipment	\$ 7,060	\$ 7,060
Computers	910	910
Total cost	7,970	7,970
Less accumulated depreciation	(7,970)	(7,970)
Property and equipment	\$ -	\$ -

4) Endowment fund

The Organization maintains an endowment corpus that is included on its statements of financial position. Once the fund exceeds \$10,000, the Organization can elect to receive the quarterly interest income. The fund is managed by Greater New Orleans Foundation. The Organization elected not to receive the interest income from this endowment for the years ended December 31, 2018 and 2017. The balance of the endowment fund was \$14,392 and \$15,075 for the years ended December 31, 2018 and 2017, respectively.

5) Operating lease

The Organization rents its New Orleans location on a month-to-month basis. Total rental expense for the New Orleans office was \$14,400 for the years ended December 31, 2018 and 2017.

The Organization rents its Baton Rouge location under a renewing one year lease agreement expiring annually in February. Total rent expense for the Baton Rouge location was \$14,976 and \$14,700 for the years ended December 31, 2018 and 2017, respectively.

Future lease obligations are as follows for the year ending December 31:

2019	\$2,496
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6) Financial assistance

The Organization was awarded a grant from the City of Baton Rouge to assist in the Ready, Set, Film! Project utilizing a Community Development Block Grant. The grant is considered to be an exchange transaction. Accordingly, revenue is recognized when earned and expenses are recognized as incurred. Grant activity for the year ended December 31, 2018 and 2017 was as follows:

	<u>2018</u>	<u>2017</u>
Grant Expenditures	\$ -	\$ 141,247
Grant Receipts	-	132,494
Due from grant at end of year	\$ -	\$ 8,753

NEW ORLEANS VIDEO ACCESS CENTER, INC.
 NOTES TO FINANCIAL STATEMENTS
 For the Years Ended December 31, 2018 and 2017

7) Restrictions on net assets

Donor restricted net assets are available for the following program:

	<u>2018</u>	<u>2017</u>
Technical Workshops - Filmmakers	\$ 6,308	\$ -
Total donor restricted	\$ 6,308	\$ -

8) Fair value measurement

Financial Accounting Standards Board Accounting Standards Codification 820-10, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NEW ORLEANS VIDEO ACCESS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2018 and 2017

8) Fair value measurement (continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2018:

	<u>Total Fair Value Assets</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>
Endowment	\$ 14,392	\$ 14,392	\$ -	\$ -
Total	<u>\$ 14,392</u>	<u>\$ 14,392</u>	<u>\$ -</u>	<u>\$ -</u>

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2017:

	<u>Total Fair Value Assets</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>
Endowment	\$ 15,075	\$ 15,075	\$ -	\$ -
Total	<u>\$ 15,075</u>	<u>\$ 15,075</u>	<u>\$ -</u>	<u>\$ -</u>

9) Supplemental statements of cash flows information

Cash paid for interest expense was \$3,457 and \$2,330 for the year ended December 31, 2018 and 2017, respectively.

10) Liquidity and availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$ 64,820
Accounts receivables	<u>5,760</u>
	<u>\$ 70,580</u>

NEW ORLEANS VIDEO ACCESS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2018 and 2017

11) New accounting pronouncements

In February 2016, the FASB issued ASU No. 2016-02, "Leases." This accounting standard requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the balance sheet as well as additional disclosures. The updated guidance is effective for annual periods beginning after December 15, 2019. The Organization is currently assessing the impact of these pronouncements on its financial statements.

12) Subsequent events

The Organization has evaluated subsequent events through the date of the auditors' report, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.



WEGMANN DAZET & COMPANY

INDEPENDENT AUDITORS' 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
New Orleans Video Access Center, Inc.
New Orleans, Louisiana

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 New Orleans Video Access Center, Inc. (a nonprofit 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 June 25, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Orleans Video Access Center, 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 New Orleans Video Access Center, 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 the 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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Orleans Video Access Center, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Metairie, Louisiana
June 25, 2019

NEW ORLEANS VIDEO ACCESS CENTER, INC.
SUMMARY OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD
For the Year Ended December 31, 2018

SUMMARY OF COMPENSATION

Darcy McKinnon
Executive Director

Purpose	Amount
Salary	\$23,986
Fringe benefits	\$2,814