FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
DBA: MWALIMU CENTER FOR JUSTICE

DECEMBER 31, 2025

CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
DBA: MWALIMU CENTER FOR JUSTICE
TABLE OF CONTENTS

LeBlanc & Associates
Certified Public Accountants, LLC

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Capital Post-Conviction Project of Louisiana
DBA: Mwalimu Center For Justice

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

***Opinion***

We have audited the accompanying financial statements of Capital Post-Conviction Project of Louisiana (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, cash flows and functional expenses 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 Capital Post-Conviction Project of Louisiana as of December 31, 2025, 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 Capital Post-Conviction Project of Louisiana 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 Capital Post-Conviction Project of Louisiana'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 Capital Post-Conviction Project of Louisiana'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 Capital Post-Conviction Project of Louisiana'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.

### *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 Agency Head, or Chief Executive Officer on page 18, is presented for purposes of additional analysis as required by Louisiana Revised Statute (R.S.) 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 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 August 5, 2026, on our consideration of Capital Post-Conviction Project of Louisiana's internal control over financial reporting and 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 Capital Post-Conviction Project of Louisiana'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 Capital Post-Conviction Project of Louisiana's internal control over financial reporting and compliance.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
August 5, 2026

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**
**DBA: MWALIMU CENTER FOR JUSTICE**

**STATEMENT OF FINANCIAL POSITION**

**DECEMBER 31, 2025**

| | |
|---|---|
| Assets: | |
| Current Assets: | |
| Cash and cash equivalents | $ 193,867 |
| Cash and cash equivalents - restricted for TCEW | 1,487,143 |
| Due from TCEW restricted fund | 204 |
| Due from Louisiana OSPD | 135,542 |
| Total Current Assets | 1,816,756 |
| Property and Equipment, Net | 423 |
| Right of Use Assets | 84,464 |
| Total Assets | 1,901,643 |
| Liabilities and Net Assets: | |
| Current Liabilities | |
| Accounts payable | 151,099 |
| Accounts payable - restricted for TCEW | 1,487,347 |
| Payroll benefits payable | 7,402 |
| Short Term Operating Lease Liability | 69,753 |
| Total Current Labilities | 1,715,601 |
| Long Term Operating Lease Liability | 14,710 |
| Total Liabilities | 1,730,311 |
| Net assets without donor restrictions | 171,332 |
| Total liabilities and net assets | $ 1,901,643 |

See independent auditor's report and notes to financial statements.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**
**DBA: MWALIMU CENTER FOR JUSTICE**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | |
|---|---|
| Changes in net assets without donor restrictions: | |
| Revenues and gains: | |
| Government grants | $ 1,161,615 |
| Other revenue | 137,991 |
| Total revenue without donor restrictions | 1,299,606 |
| | |
| Expenses | |
| Program services | 1,626,101 |
| Supporting services | 158,299 |
| Total expenses without donor restrictions | 1,784,400 |
| | |
| Increase (decrease) in net assets without donor restrictions | (484,794) |
| | |
| Net assets at beginning of year | 656,126 |
| | |
| Net assets at end of year | $ 171,332 |

See independent auditor's report and notes to financial statements.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**
**DBA: MWALIMU CENTER FOR JUSTICE**

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | | |
|---|---|---|
| Cash flows from operating activities: | | |
| Increase (decrease) in net assets | $ | (484,794) |
| Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities: | | |
| Depreciation and amortization | | 225 |
| (Increase) decrease in operating assets: | | |
| Grants receivable | | 737,939 |
| Right of use assets | | 57,002 |
| Due from Louisiana OSPD | | (98,310) |
| Increase (decrease) in operating liabilities: | | |
| Accounts payable | | 87,744 |
| Accounts payable - restricted | | (171,245) |
| Payroll benefits payable | | (8,308) |
| Deferred revenue | | (737,938) |
| Lease liability | | (57,002) |
| Total adjustments | | (189,893) |
| Net cash provided (used) by operating activities | | (674,687) |
| Net increase (decrease) in cash and equivalents | | (674,687) |
| Cash, cash equivalents, and restricted cash at beginning of year | | 2,355,697 |
| Cash, cash equivalents, and restricted cash at end of year | $ | 1,681,010 |
| Reconciliation of cash, cash equivalents, and restricted cash at end of year: | | |
| Cash, cash equivalents | $ | 193,867 |
| Cash and cash equivalents - restricted for TCEW | | 1,487,143 |
| Cash, cash equivalents, and restricted cash at end of year | $ | 1,681,010 |
| Supplemental disclosures of cash flow information: | | |
| Cash Paid during the year for: | | |
| Amounts included in the measurement of lease liabilities - Operating cash flows from operating leases | $ | 72,660 |
| Significant non-cash investing activity: | | |
| Increase in right of use asset - operating lease liability - Operating related to ASC 842 implementation | $ | 21,666 |

See independent auditor's report and notes to financial statements.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**
**DBA: MWALIMU CENTER FOR JUSTICE**

**STATEMENT OF FUNCTIONAL EXPENSES**

**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Total | Program Services | Supporting Services |
|---|---|---|---|
| Salaries & wages | $ 905,223 | $ 814,165 | $ 91,058 |
| Payroll taxes | 73,650 | 66,272 | 7,378 |
| Fringe benefits | 130,230 | 118,433 | 11,797 |
| Grants to others | 27,718 | 27,718 | - |
| Expert witness fees | 11,510 | 8,234 | 3,276 |
| Investigator fees | 109,968 | 109,968 | - |
| Case expenses - general | 62,192 | 62,192 | - |
| PC Pro bono expert witness fees | 253,932 | 253,932 | - |
| Accounting/audit fees | 19,200 | - | 19,200 |
| Computer consultant | 33,463 | 30,117 | 3,346 |
| Occupancy | 84,752 | 76,277 | 8,475 |
| Telephone | 22,922 | 20,630 | 2,292 |
| Depreciation | 226 | 203 | 23 |
| Maintenance and repairs | 1,186 | 1,067 | 119 |
| Office expenses | 19,958 | 18,882 | 1,076 |
| Publications | 2,245 | 2,245 | - |
| Conferences and meetings | 866 | 866 | - |
| Continuing education/dues | 11,971 | 10,774 | 1,197 |
| Insurance expense | 13,188 | 4,126 | 9,062 |
| Total expenses | $ 1,784,400 | 1,626,101 | $ 158,299 |
| Percentage of total expenses | | 91 % | 9 % |

The above statement reports certain categories of expenses that are attributable to both program services and supporting services. The expenses allocated to both program services and supporting services are allocated based on percentages of professional staff and administrative staff, which has been determined to be approximately 90%/10% overall, respectively.

## NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

### Nature of Activities

Capital Post-Conviction Project of Louisiana (the organization) is a non-profit corporation organized exclusively for charitable, scientific and educational purposes, including, but not limited to, providing legal representation to indigent persons in Louisiana under the sentence of death, and to providing consultation services, educational materials, and seminars to lawyers who represent indigent persons facing or under a sentence of death.

The organization is supported primarily through government contracts and private grants and does not engage in fundraising activities.

### Promises to Give

Contributions are recognized when the donor makes a promise to give to the organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The organization has adopted FASB ASC No. 958-605-25-2, *Accounting for Contributions Received*. All unconditional contributions are to be measured at fair market value on the date received and be recognized currently as revenue or gains.

### Cash Restricted to Trial Counsel Expert Witness Fund (TCEW)

The organization is the fiscal agent for the TCEW fund on behalf of the Louisiana Office of the State Public Defender (Louisiana OSPD). These are restricted funds to be used exclusively for ancillary service for indigents accused of capital crimes. None of the funds received from the Louisiana OSPD under this contract can be used by the organization for it's operations or for defense of it's capital post-conviction cases. Under the terms of the contract, the funds are to be maintained in a separate bank account.

### Estimates

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

### Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-205, *Presentation of Financial Statements for Not-for-profit Entities*.

## NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

The statement of activities presents expenses of the organization's operations functionally between program services and supporting services. On the statement of functional expenses the organization presents the natural classification of expenses for program services and supporting services. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

### Property and Equipment

It is the organization's policy to capitalize property and equipment with an expected life of three or more years and a cost of $1,500 or more. Capital assets purchased are recorded at cost. Donated assets are recorded at the estimated fair market value as of the date of donation. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method over a five to ten year depreciable life.

### Operating Lease Right of Use Assets and Lease Liabilities

The Organization determines if an arrangement is an operating or finance lease at the inception of the contract. All of the Organization’s leases were determined to be operating leases.

Operating lease right of use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term, discounted using the risk-free rate. Operating lease costs are recognized as expenses on a straight-line basis over the lease term. All leases with ROU assets greater than $1,500 are reported on the Statement of Financial Position, except for leases with an initial term less than 12 months for which the Organization made the short-term lease election.

The Organization elected the practical expedient that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and are applying this expedient to all relevant asset classes. The Organization has also elected the practical expedient package, which includes not reevaluating if a contract is or contains a lease, not reevaluating the classification of a lease, and not reevaluating initial direct costs.

The Organization elected the practical expedient for all leased assets that do not have a readily determinable rate implicit in the lease to use the risk-free rate. The risk-free discount rate used of 4% was based on the U.S. treasury rates.

### Contributed Services

No amounts have been reflected in the financial statements for donated services. The organization generally pays for services requiring specific expertise.

**NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)**

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Income Taxes

The organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Revenue Recognition

Grants received from the Louisiana OSPD are considered available for the organization's general programs unless specifically restricted by the state contract. Amounts received that are designated for future periods or restricted by the contract are reported as increases to net assets with donor restrictions and net assets without donor restrictions. Grants received with temporary restrictions that are met in the same reporting period are reported as net assets without donor restrictions. As of December 31, 2025, there were no funds received that temporarily or permanently restricted support.

Grants receivable and deferred revenue in the accompanying statement of financial position consist of balances remaining on State of Louisiana contracts applicable to future periods.

**NOTE B - FINANCIAL ASSISTANCE & CONTRACTS**

**STATE OF LOUISIANA CONTRACTS**

The organization has been awarded contracts from the Louisiana OSPD to be used exclusively to defray the expenses of establishing and maintaining a capital post-conviction office, including contract amounts for attorneys, staff, office expenses, overhead and out-of-pocket expenses. The Funds from these grants cannot be used to defray, in whole or in part, the expenses associated with any trial or appeal as of right filed by or on behalf of a defendant who has not been sentenced to death. The scope of the contracts does not include litigation or proceedings arising out of or involving tort or worker's compensation. For the year ended December 31, 2025, the following Louisiana OSPD agreements are reflected in the financial statements:

**NOTE B - FINANCIAL ASSISTANCE & CONTRACTS (continued)**

**Contract for Criminal Defense Services on Behalf of Indigents Seeking Capital Post Conviction Relief (Operating Contract):**

Contract period July 1, 2024 through June 30, 2025:

The organization received a grant from the LPDB in the amount of $1,265,035, for post-conviction services on behalf of indigents in Louisiana. The grant was paid through monthly installments of $105,420 from January through June 2025, for a total received in the amount of $737,937 during 2025.

Contract period July 1, 2025 through June 30, 2026:

The organization entered into a contract with the Louisiana OSPD for post-conviction services on behalf of indigents in Louisiana in which the organization is eligible to receive reimbursements for services rendered and approved purchases for operations up to $1,265,035. During the year ended December 31, 2025, the reimbursed amount recorded as income relating to this contract amounted to $288,136. The organization submitted $135,542 for reimbursement in 2025 that was not paid until 2026. This amount is shown on the Statement of Financial Position as due from Lousiana OSPD in current assets.

**NOTE C - CASH AND EQUIVALENTS**

At December 31, 2025 the organization had cash and cash equivalents (book balances) totaling $1,681,010 in demand deposits, which includes cash with donor restrictions. These deposits are stated at cost, which approximates market. As of December 31, 2025, the organization had $1,688,742 in deposits (collected bank balances). These deposits were secured by $250,000 in Federal Deposit Insurance and $1,659,497 in pledged securities.

## NOTE D - PROPERTY AND EQUIPMENT AND RIGHT OF USE ASSETS

As of December 31, 2025, the Organization had property, equipment and depreciation and right of use assets as follows:

| | |
|---|---|
| Equipment and furniture | $ 202,094 |
| Less: Accumulated depreciation | (201,671) |
| Total Property and Equipment | $ 423 |
| Depreciation expense | $ 225 |
| Right of Use Leased Building | $ 66,101 |
| Right of Use Leased Equipment | 18,362 |
| Total Right of Use Assets | $ 84,463 |

## NOTE E - GRANTS TO OTHERS

During the year ended December 31, 2025, various attorneys have been engaged under contract to work on specific cases. The contracts are for a stated period of time with payment due upon the submission of invoices by the attorney to the organization. Quarterly status reports are to be submitted to the organization within 15 days of the end of each quarter. As of December 31, 2025 there were no outstanding amounts due to attorneys under these contracts. During the current year amounts paid for services amounted to $27,718.

## NOTE F - OPERATING LEASES

The Organization has a lease for office space with Orleans Tower, LLC, which was amended to expire in December 2026. The monthly base rent is $5,629. The landlord has a lien upon and security interest in all furniture, fixtures, equipment, inventory, merchandise, and other personal property belonging to the Organization, which is located in, on, or about the office space, while the lease is in effect, to secure the payment of the base rent and all other charges due under the lease. As of December 31, 2025 the Right of Use asset amounted to $66,101.

The Organization leases its copy machines through an agreement with a financial institution. The monthly payment was $460 for a lease that terminated early in August 2025. There was no penalty on the termination. A new lease was subsequently acquired for $360 per month and expires in August 2030. As of December 31, 2025 the Right of Use asset amounted to $18,362.

Operating lease costs for the year ended December 31, 2025 were $72,660.

The weighted average remaining lease term for operating leases is 1.84 years.

The weighted average discount rate for operating leases is 4%.

**NOTE F - OPERATING LEASES (Continued)**

Future maturities of lease liabilities are as follows:

| | |
|---|---|
| Year ended December 31, | |
| 2026 | $ 71,862 |
| 2027 | 4,320 |
| 2028 | 4,320 |
| 2029 | 4,320 |
| 2030 | 2,880 |
| Total Future Liabilities | 87,702 |
| Less imputed interest | (3,238) |
| Lease liability- operating | $ 84,464 |

**NOTE G - 401(K) PLAN**

The organization became a participant in the ABA Members Retirement Program with an effective date of January 1, 2003. All employees who have attained the age of 21 are allowed to participate. Beginning in the current year, the organization pays every employee $1,000 towards this plan covering all eligible employees that have completed one year of eligibility service as defined in the plan documents. During the fiscal year ended December 31, 2025, the organization contributed $11,071 to the plan.

**NOTE H - LIQUIDITY AND AVAILABILITY**

The following reflects the organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include cash and accounts receivable with donor restrictions for payments of TCEW funds in accordance with the contract between the organization and the Louisiana OSPD. The organization has financial assets available within one year of the balance sheet date to meet cash needs for general expenditures in the amount of $329,409, determined as follows:

| | |
|---|---|
| Total assets, statement of financial position at December 31, 2025 | $ 1,901,643 |
| Less: Cash and cash equivalents restricted for TCEW | (1,487,143) |
| Net property and equipment | (423) |
| Right of Use Assets | (84,464) |
| Due from TCEW restricted fund | (204) |
| Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year, December 31, 2025 | $ 329,409 |

The organization has cash in the amount of $193,867, and $135,542 in accounts receivable due from the Louisiana OSPD, for use to meet the cash needs for general expenditures within one year of the balance sheet date.

## NOTE I - CONCENTRATION OF SUPPORT

The organization receives a substantial amount of their revenue from government grants. A significant reduction in the level of this support, if this were to occur, may have an effect on the organization's ability to fulfill their programs. Approximately 99% of the organization's support for the year ended December 31, 2025 came from the Louisiana OPSD, a Louisiana governmental agency.

## NOTE J - SUBSEQUENT EVENTS

FASB Accounting Standards Codification Topic 855, "Subsequent Events" addresses events which occur after the balance sheet date but before the issuance of financial statements. An entity must record the effects of subsequent events that provide evidence about conditions that existed at the balance sheet date and must disclose but not record the effects of subsequent events which provide evidence about conditions that existed after the balance sheet date. Additionally, Topic 855 requires disclosure relative to the date through which subsequent events have been evaluated and whether that is the date on which the financial statements were issued or were available to be issued. Management evaluated the activity of the organization through August 5, 2026, the date the financial statements were issued, and concluded that no subsequent events have occurred that would require disclosure in the Notes to the Financial Statements.

SUPPLEMENTARY INFORMATION

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**
**DBA: MWALIMU CENTER FOR JUSTICE**
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS**
**TO AGENCY HEAD, OR CHIEF EXECUTIVE OFFICER**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

AGENCY HEAD NAME: Matilde Carbia, Executive Director

| PURPOSE | | AMOUNT |
|---|---|---|
| Salary | $ | 114,043 |
| Benefits - insurance | | 7,231 |
| Benefits - retirement | | 1,000 |
| Dues (bar dues & court admissions) | | 448 |
| Travel to see clients | | 3,172 |

See independent auditor's report and notes to financial statements.

LeBlanc & Associates
Certified Public Accountants, LLC

**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
Capital Post-Conviction Project of 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 Capital Post-Conviction Project of Louisiana (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 5, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Capital Post-Conviction Project of Louisiana'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 Capital Post-Conviction Project of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

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**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Capital Post-Conviction Project of Louisiana'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 one (1) instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses. [#2025-001].

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*LeBlanc & Associates CPAs, L.L.C.*

Metairie, Louisiana
August 5, 2026

# CAPITAL POST-CONVICTION PROJECT OF LOUISIANA
# DBA: MWALIMU CENTER FOR JUSTICE
# SCHEDULE OF FINDINGS AND QUESTIONED COSTS
# FOR THE YEAR ENDED DECEMBER 31, 2025

SECTION I –SUMMARY OF AUDITOR'S RESULTS

**Financial Statements:**

A. The auditor's report expresses an unmodified opinion on the financial statements of Capital Post-Conviction Project of Louisiana.

B. There were no material weaknesses and no significant deficiencies disclosed during the audit of the financial statements of Capital Post-Conviction Project of Louisiana.

C. There was one instance of noncompliance material to the financial statements of Capital Post-Conviction Project of Louisiana which is required to be reported in accordance with Government Auditing Standards.

**Federal Awards**

D. The type of report issued on compliance for major programs: N/A.

E. Any audit findings which are required to be reported under section 510(a) of OMB Circular A-13: N/ A

F. Major programs: N/A.

G. Dollar threshold used to distinguish between Type A and Type B programs: N/A.

H. Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: N/A.

I. A management letter was issued: No

SECTION II – FINANCIAL STATEMENT FINDINGS

**The following noncompliance issue was found during the audit:**

#2025-001. Audit reporting package not submitted by the due date of June 30, 2026

*Statement of Condition:* The audit reporting package was not timely filed on June 30, 2026. A non-emergency extension request was applied for and rejected by the Lousiana Legislative Auditor.

*Criteria*: According to R.S. 24:513 an audit is to be completed within six months of the close of the entity's fiscal year.

*Cause:* The information needed to conduct the audit was not provided to the auditors in time for them to complete the audit by the due date. This was primarily due to key personnel who provide the information to the auditors being stretched beyond capacity.

*Effect or Potential Effect*: The financial reporting package was submitted to the Louisiana Legislative Auditor late.

*Recommendations:* Management should begin the process of gathering the applicable information needed to submit the audit package well in advance of the reporting deadline.

***Management's Corrective Action Plan:***
See page 24 of this report

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Not applicable.

**CAPITAL POST-CONVICTION PROJECT OF LOUISIANA**
**DBA: MWALIMU CENTER FOR JUSTICE**
**SCHEDULE OF PRIOR YEAR FINDINGS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

**Finding**: #2024-001. Audit reporting package not submitted by the due date of June 30, 2025

**Status**: This finding has not been resolved. See Finding #2025-001.

MWALIMU CENTER FOR JUSTICE
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**Executive Assistant**
TANNA BARTHOLOMEW-BUTLER

August 5, 2026

Re: Management's Response to 2025 Statewide Audit Report

The following are CPCPL dba MCFJ Management's Response:

**The following noncompliance issue was found during the audit:**
#2025-001. Audit reporting package not submitted by the due date of June 30, 2026

*Statement of Condition:* The audit reporting package was not timely filed on June 30, 2026. A non-emergency extension request was applied for and rejected by the Louisiana Legislative Auditor.

*Criteria*: According to R.S. 24:513 an audit is to be completed within six months of the close of the entity's fiscal year.

*Cause:* The information needed to conduct the audit was not provided to the auditors in time for them to complete the audit by the due date. This was primarily due to key personnel who provide the information to the auditors being stretched beyond capacity.

*Effect or Potential Effect*: The financial reporting package was submitted to the Louisiana Legislative Auditor late.

*Recommendations:* Management should begin the process of gathering the applicable information needed to submit the audit package well in advance of the reporting deadline.

***Management's Response / Corrective Action Plan:***
**Management will start the process of gathering the materials needed for the audit several months earlier in the year and make sure they continue to be proactive about being in touch with the auditors.**

If you have further questions, please contact me directly.

Sincerely,

Matilde Carbia, Director

# CAPITAL POST CONVICTION PROJECT OF LA
# (DBA: MWALIMU CENTER FOR JUSTICE)
# NEW ORLEANS, LOUISIANA

## Statewide Agreed-Upon Procedures Report
## For the period January 1, 2025 through December 31, 2025

LEBLANC & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS, LLC

**INDEPENDENT ACCOUNTANT'S REPORT**
**ON APPLYING STATEWIDE AGREED-UPON PROCEDURES**

**For the Period of January 1, 2025 – December 31, 2025**

**Matilde Carbia, Executive Director**
**Capital Post Conviction Project of LA**
**(DBA: Mwalimu Center for Justice)**
**New Orleans, Louisiana**

**and to the Louisiana Legislative Auditor:**

We have performed the procedures enumerated below, on the control and compliance (hereafter "C/C") areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the period January 1, 2025 through December 31, 2025. Capital Post Conviction Project of LA (hereafter "the Entity") 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 period January 1, 2025 through December 31, 2025. 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.

The procedures and associated findings are as follows:

## 1) WRITTEN POLICIES AND PROCEDURES

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
   i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
   ii. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
   iii. ***Disbursements***, including processing, reviewing, and approving.
   iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or entity fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, entity fund forfeiture monies confirmation).

## 1) WRITTEN POLICIES AND PROCEDURES (CONTINUED)

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

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

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

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

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

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

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

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

***Results: No exceptions were noted as a result of applying the procedures above.***

## 2) BOARD OR FINANCE COMMITTEE

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

## 2) BOARD OR FINANCE COMMITTEE (CONTINUED)

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

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

***Results: No exceptions were noted as a result of applying the procedures above.***

## 3) BANK RECONCILIATIONS

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

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

ii. Bank reconciliations include written evidence that a member of management or a 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 or electronically logged); and

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

***Results: No exceptions were noted as a result of applying the procedures above.***

## 4) COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS)

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

***Results: No exceptions were noted as a result of applying the procedures above.***

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

**4) COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS) (CONTINUED)**

i. Employees responsible for cash collections do not share cash drawers/registers;
ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;
iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

***Results: The entity has one deposit site and one collection location. As 99.9% of the entity's receipts are received by ACH from the Louisiana Public Defender Board (LPDB) and can be tied directly to the contracts with the LPDB and to LaGov, the above procedures are not applicable. Collections that come in by mail are rare and immaterial. Due to the small size of the accounting department, the person receiving notification of bank deposits to the operating account is the same person recording the collection in the general ledger. Although there is a lack of separation of duties, compensating controls exist.***

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

***Results: No exceptions were noted as a result of applying the procedures above.***

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

i. Observe that receipts are sequentially pre-numbered.
ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
iii. Trace the deposit slip total to the actual deposit per the bank statement.
iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).
v. Trace the actual deposit per the bank statement to the general ledger.

**4) COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS) (CONTINUED)**

***Results: Most receipts are electronic transfers from the state, so pre-numbered receipts are not applicable to this entity. As most receipts are electronic transfers from the LPDB, and are monthly deposits to the applicable accounts in accordance with contracts, we reviewed records for other receipts coming through the mail received at the deposit site / collection location. There were two deposits made up of two total receipts reviewed for this procedure. Both receipts were not deposited within one business day. Exception noted.***

***Management's Response:***
See attached letter from the Entity dated August 5, 2026

**5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)**

A. 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)

***Results: No exceptions were noted as a result of applying the procedures above.***

B. For each location selected under procedure #5A 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 entity has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
   i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase;
   ii. At least two employees are involved in processing and approving payments to vendors;
   iii. 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;
   iv. 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; and
   v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic fund transfer (EFT), wire transfer, or some other electronic means.

***Results: No exceptions were noted as a result of applying the procedures above.***

C. For each location selected under procedure #5A 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:

   i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
   ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B, as applicable.

***Results: No exceptions were noted as a result of applying the procedures above.***

## 5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES) (CONTINUED)

D. 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 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.*

***Results: No exceptions were noted as a result of applying the procedures above.***

## 6) CREDIT CARDS / DEBIT CARDS / FUEL CARDS / PURCHASE CARDS

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

***Results: No exceptions were noted as a result of applying the procedures above.***

B. 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:

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
ii. Observe that finance charges and late fees were not assessed on the selected statements.

***Results: No exceptions were noted as a result of applying the procedures above.***

C. Using the monthly statements or combined statements selected under procedure #6B above, <u>excluding fuel cards</u>, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). 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). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

## 6) CREDIT CARDS / DEBIT CARDS / FUEL CARDS / PURCHASE CARDS (CONTINUED)

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

***Results: No exceptions were noted as a result of applying the procedures above.***

## 7) TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

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

For each of the 5 reimbursements selected:

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

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

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedure procedure #1A(vii); and

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

***Results: No exceptions were noted as a result of applying the procedures above.***

## 8) CONTRACTS

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

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

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

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

**8) CONTRACTS (CONTINUED)**

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

***Results: No exceptions were noted as a result of applying the procedures above.***

**9) PAYROLL AND PERSONNEL**

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

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

***Results: No exceptions were noted as a result of applying the procedures above.***

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

***Results: No exceptions were noted as a result of applying the procedures above.***

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

***Results: No exceptions were noted as a result of applying the procedures above.***

## 10) ETHICS

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

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

B. Inquire and/or observe whether the entity has appointed an ethics designee as required by R.S. 42:1170.

***Results: The organization is a non-profit and therefore this section is not applicable.***

## 11) DEBT SERVICE

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

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

***Results: This section is not applicable.***

## 12) FRAUD NOTICE

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

***Results: No exceptions were noted as a result of applying the procedures above.***

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

***Results: No exceptions were noted as a result of applying the procedures above.***

## 13) INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY

A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

***We performed the procedure and discussed the results with management.***

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

***We performed the procedure and discussed the results with management.***

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

***We performed the procedure and discussed the results with management.***

iv. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

***We performed the procedure and discussed the results with management.***

v. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the entity's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

***We performed the procedure and discussed the results with management.***

## 14) PREVENTION OF SEXUAL HARASSMENT

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

B. Observe that 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).

C. 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 that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the entity who have completed the training requirements;
ii. Number of sexual harassment complaints received by the agency;
iii. Number of complaints which resulted in a finding that sexual harassment occurred;
iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
v. Amount of time it took to resolve each complaint.

***Results: The Entity is a non-profit and therefore this procedure is not applicable. However, under the Entity's contracts with the LPDB, they must have a policy in accordance with R.S. 42:342. The Entity's sexual harassment policy complies with RS 42:342.***

## CONCLUSION

We were engaged by the Entity 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.

*LeBlanc & Associates CPAs, L.L.C.*

Metairie, Louisiana
August 5, 2026

MWALIMU CENTER FOR JUSTICE
1340 Poydras Street, Suite 1700
New Orleans, Louisiana 70112
Phone: (504) 212-2110 / Fax: (504) 212-4540



August 5, 2026

Re: Management's Response to 2025 Statewide Agreed-Upon Procedure Report

The following are CPCPL dba MCFJ Management's Response:

1. **#4 D - Collections (Excluding Electronic Funds Transfers):**
*Results: Most receipts are electronic transfers from the state, so pre-numbered receipts are not applicable to this entity. As most receipts are electronic transfers from the OSPD, and are monthly deposits to the applicable accounts in accordance with contracts, we reviewed records for other receipts coming through the mail received at the deposit site / collection location. There were two deposits made up of two total receipts reviewed for this procedure. Both receipts were not deposited within one business day. Exception noted.*

***Management's Response:***
**CPCPL has moved to have all checks whenever possible electronically transferred. For checks that come in the mail we will attempt to get it deposited within 1 Business Day, but it will be done at least lx a week if not sooner.**

If you have further questions, please contact me directly.

Sincerely,

Matilde Carbia, Director