

**COMMUNITY LEADERS  
ADVOCATING STUDENT SUCCESS, INC.  
(d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL)**

**FINANCIAL REPORT**

**For the Year Ended June 30, 2017**



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**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
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d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
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**Report**



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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
New Orleans, Louisiana

We have audited the accompanying financial statements of Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School (the School) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head required under Louisiana Revised Statute 24:513A(3), 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 December 19, 2017, on our consideration of the School'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 the School's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

December 19, 2017



# Financial Statements

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**STATEMENT OF FINANCIAL POSITION**

*As of June 30,* **2017**

<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash in bank - unrestricted	\$ 2,720,904
Cash held for others - School Student Activity Fund	37,589
Total Cash	2,758,493
Grants receivable	241,005
Prepaid expenses	833
Deposits	24,959
Total Current Assets	3,025,290
<b>TOTAL ASSETS</b>	<b>\$ 3,025,290</b>
<b>LIABILITIES AND NET ASSETS</b>	
<b>CURRENT LIABILITIES</b>	
Accounts payable	\$ 7,194
Accrued salaries	280,466
Payroll deductions and benefits payable	42,599
Deferred revenue	807
Deposits held for others - School Student Activity Fund	37,589
Total Current Liabilities	368,655
<b>NET ASSETS</b>	
Unrestricted net assets	2,656,635
Total Net Assets	2,656,635
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 3,025,290</b>

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

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**

*For the Year Ended June 30,*

**2017**

	Unrestricted
<b>REVENUES AND OTHER SUPPORT</b>	
Grants	
Federal	\$ 776,040
State	112,240
State Minimum Foundation Program	2,458,621
Local Minimum Foundation Program	3,137,896
Other revenues	103,231
<hr/>	
Total Revenues and Other Support	6,588,028
<hr/>	
<b>EXPENSES</b>	
Program expenses	5,435,302
Administrative expenses	997,079
<hr/>	
Total Expenses	6,432,381
<hr/>	
CHANGE IN NET ASSETS	155,647
<hr/>	
NET ASSETS - Beginning of year	2,500,988
<hr/>	
<b>NET ASSETS - End of year</b>	<b>\$ 2,656,635</b>

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

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**STATEMENT OF FUNCTIONAL EXPENSES**

*For the Year Ended June 30,*

**2017**

	Programs Expenses	Administrative Expenses	Total
<b>EXPENSES</b>			
Salaries	\$ 3,353,428	\$ 267,245	\$ 3,620,673
Employee benefits	735,836	95,128	830,964
Depreciation	-	22,284	22,284
Equipment rental	-	31,185	31,185
Food services	9,749	8,794	18,543
Insurance	-	71,206	71,206
Miscellaneous	1,901	14,923	16,824
Other services	11,511	78,817	90,328
Professional services	273,943	35,571	309,514
Repairs and maintenance	-	93,740	93,740
Shared services	-	108,006	108,006
Supplies:			
Instructional	199,522	-	199,522
Other	144,763	11,804	156,567
Transportation services	693,205	-	693,205
Travel	11,444	-	11,444
Utilities	-	158,376	158,376
<b>Total Expenses</b>	<b>\$ 5,435,302</b>	<b>\$ 997,079</b>	<b>\$ 6,432,381</b>

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

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**STATEMENT OF CASH FLOWS**

<i>For the Year Ended June 30,</i>	<b>2017</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 155,647
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	22,284
Changes in operating assets and liabilities:	
Cash held for other - SAF	(12,803)
Grants receivable	(111,763)
Deposits	1,063
Accounts, payroll, and other payables	(55,399)
Deferred revenue	472
Deposits held for others - School Student Activity Fund	12,803
<hr/>	
Net cash provided by operating activities	12,304
<hr/>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>12,304</b>
<b>CASH AND CASH EQUIVALENTS - Beginning of year</b>	<b>2,708,600</b>
<hr/>	
<b>CASH AND CASH EQUIVALENTS - End of year</b>	<b>\$ 2,720,904</b>
<hr/> <hr/>	

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

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Nature of Organization***

Community Leaders Advocating Student Success, Inc. (the Organization) d/b/a Fannie C. Williams Charter School (the School) was organized as a non-profit corporation under the laws of the State of Louisiana on July 12, 2010. The Organization is organized exclusively for charitable and educational purposes. The Organization's purpose is to provide excellent educational opportunities and options for all children.

Effective May 11, 2011, the Organization entered into a Charter School Contract with the Louisiana State Board of Elementary Education (BESE) to operate a Type 5 public charter school in the Louisiana Recovery School District as defined in LSA RS 17:3992 and 3998. The Charter School Contract was granted for an initial term of five years and terminated on June 30, 2016 contingent upon the results of the reporting requirements at the end of the third year. The Charter Contract was extended for six more years on July 1, 2016 by BESE who determined that the charter school is meeting the student, financial, and legal and contract standards, pursuant to Bulletin 126.

***Basis of Accounting***

The School prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

***Financial Statement Presentation***

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205 *Not-For-Profit Entities: Presentation of Financial Statements*. Under FASB ASC 958-205, the School is required to report information regarding its financial position and activities according to three classes of net assets, unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable.

*Unrestricted Net Assets* – Net assets which are free from donor-imposed restrictions; all revenues, expenses, gains, and losses that are not changes in permanently or temporarily restricted net assets.

*Temporarily Restricted Net Assets* – Net assets whose use by the School is limited by donor-imposed stipulations that either expire by passage of time or that can be fulfilled or removed by actions of the School pursuant to those stipulations. There were no temporarily restricted net assets as of June 30, 2017.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Permanently Restricted Net Assets* – Net assets whose use by the School is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or otherwise. There were no permanently restricted net assets as of June 30, 2017.

***Public Support and Revenues***

The School's primary source of funding is through the Minimum Foundation Program (MFP) funded by the state of Louisiana and the Orleans Parish School Board. The School received \$2,458,621 from the State and \$3,137,896 from the Orleans Parish School Board per eligible student at the official pupil count date of October 1, 2016, payable in monthly installments. State and Federal grants are on a cost reimbursement basis.

***Cash***

For purposes of reporting on the statement of cash flows, the School considers all highly liquid debt instruments purchased with original maturities of three months or less to be cash equivalents.

***Grants Receivable***

The grants receivable are stated at the amount management expects to collect from outstanding balances. The financial statements do not include an estimate for allowance for doubtful accounts. Management believes that all receivables are collectible.

***Capital Assets***

The School's policy is to capitalize equipment over \$1,000 with a useful life greater than one year. Lesser amounts are expensed. Purchased equipment is capitalized at cost. Donations of equipment are recorded as contributions at their estimated fair value.

Depreciation is provided utilizing the straight-line method over estimated useful lives of the asset. For the year ended June 30, 2017, the School had \$22,284 in depreciation expense. The useful life of equipment is 3 years.

***Deferred Revenue***

Deferred revenue consists of a grant award received in advance that related to services to be rendered in a future period and are deferred and recognized as revenue in the period earned.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Use of Estimates***

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

***Income Taxes***

The School is a non-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. The School believes that it has appropriate support for any tax positions taken and, as such, does not have any uncertain tax positions that are material to financial statements.

***Contributions***

Contributions are generally recorded only upon receipt, unless evidence or an unconditional promise to give has been received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value for the amounts expected to be collected. Conditional promises to give are not included as support until such time as the conditions are substantially met. All contributions are considered available for unrestricted use unless specifically restricted by the donor.

***Compensated Absences***

All employees are granted 10 days of personal leave per school year, which is paid time off from work. Personal leave may be used for vacation, illness (of employees or family members), or other personal reasons. Such leave, which is not used, shall lapse at year end.

***Recent Financial Accounting Pronouncement***

In August 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Under this ASU, net assets will be presented in two classes: net assets with donor restrictions and net assets without donor restrictions. Underwater endowments will be included in net assets with donor restrictions and new or enhanced disclosures regarding the composition of net assets will be required. Disclosures regarding liquidity and availability of resources for general operating expenditures within one year of the date of the statement of financial position must also

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

be presented. The ASU requires expenses to be presented by both nature and function, and investment return will be presented net of investment expenses. Absent specific donor stipulations, the Organization will use the placed-in-service approach for reporting expirations of restrictions on long-lived assets. The ASU is effective for fiscal periods beginning after December 15, 2017, but early adoption is permitted. Adoption of this ASU will impact the presentation and disclosures of the Organization's financial statements. The School has not elected to early adopt this standard.

In November 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-18, Statement of Cash Flows (Topic 230). The amendments in this Update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The amendments in this Update do not provide a definition of restricted cash or restricted cash equivalents. This ASU is effective for fiscal periods beginning after December 15, 2018, but early adoption is permitted. Adoption of this ASU will impact the presentation and disclosures of the School's financial statements. The School has not elected to early adopt this standard.

In February 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-02, Leases (Topic 842). Under the new provisions, all lessees will report a right-of-use asset and a liability for the obligation to make payments for all leases with the exception of those leases with a term of 12 months or less. All other leases will fall into one of two categories: 1) Financing leases, similar to capital leases, will require the recognition of an asset and liability, measured at the present value of the lease payments. Interest on the liability will be recognized separately from amortization of the asset and principal repayments will be classified as financing outflows and payments of interest as operating outflows on the statement of cash flows; 2) Operating leases will also require the recognition of an asset and liability measured at the present value of the lease payments. A single lease cost, consisting of interest on the obligation and amortization of the asset, calculated such that the amortization of the asset will increase as the interest amount decreases resulting in a straight-line recognition of lease expense. All cash outflows will be classified as operating on the statement of cash flows. Lessor accounting remains substantially unchanged with the exception that no leases entered into after the effective date will be classified as leveraged leases. For sale leaseback transactions, the sale will only be recognized if the criteria in the new revenue recognition standard are met. If there is no sale, the buyer-lessor does not recognize the transaction as a purchase and consideration paid for the asset is treated as a financing transaction. The ASU is effective for fiscal periods beginning after December 15, 2019, but early adoption is permitted. The School has not elected to early adopt this standard.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – CONCENTRATION OF CREDIT RISK**

At June 30, 2017, the School had bank balances totaling \$2,777,046 on deposit in a financial institution located in Louisiana. The bank is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2017, the School had \$2,488,939 in uninsured cash deposits. The School has not experienced a loss and does not have a policy for custodial credit risk.

The primary funding sources of the School is the Minimum Foundation Program (MFP) funding, which is provided by state and local sources to all public school systems in Louisiana based on annual October 1<sup>st</sup> student counts, and various direct and pass-through grants from federal and state agencies. If the amount of MFP and grants received fall below the expected student count and contract levels, respectively, the School’s operating results could be adversely affected.

**NOTE 3 – RETIREMENT PLAN**

Substantially, all employees of the School are members of a safe harbor 403(b) Retirement Plan (the Plan). Covered employees may elect to contribute a portion of their salaries to the Plan. The School contribution to the Plan is 100% of the participant’s compensation up to 5% and an additional 2% for contributions exceeding 4% of the participant’s compensation. The School made contributions of \$196,645 to the Plan for the year ended June 30, 2017, which are included in employee benefits in the statement of functional expenses.

**NOTE 4 – GRANTS RECEIVABLE**

As of June 30, 2017, grants receivable consisted of amounts due from the following sources:

Federal – U.S. Department of Education	
Title I	\$ 139,967
Title II	14,703
Special Education - IDEA	55,238
LA-4 TANF	17,183
<hr/>	
Total federal receivables	227,091
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State of Louisiana	
LA-4	13,914
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Total state receivables	13,914
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Total grants receivable	\$ 241,005

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 – OPERATING LEASES**

The School has an operating lease for office equipment. The lease for office equipment is year-to-year and expires on June 30<sup>th</sup> of each year. Total lease expense for office equipment for the year ended June 30, 2017 totaled \$31,185 and is reported as equipment rental in the statement of functional expenses.

**NOTE 6 – CAPITAL ASSETS**

Capital assets consisted of the following as of June 30, 2017:

Equipment	\$	133,704
Accumulated depreciation		(133,704)
<hr/>		
Total equipment, net	\$	-

**NOTE 7 – SCHOOL FACILITIES**

Effective July 1, 2011, the School entered into an agreement with the Louisiana State Department of Education through its Recovery School District (RSD), which allows the School to use the school facilities and its contents located at 11755 Dwyer Road, New Orleans, Louisiana 70128. The agreement expired on June 30, 2016. The agreement with the Louisiana State Department of Education was extended for 6 more years as of July 1, 2016.

Alterations made by the School shall not diminish the value of the property at the time the alterations are approved. Any physical additions or improvements to the property will become property of the RSD. All assets purchased with public funds obtained from public sources will automatically revert to RSD at the time the charter school agreement is terminated. The School must maintain records of all school property in compliance with RSD policy and shall update the School's property inventory quarterly.

The School is responsible for repair and replacement of physical property. In addition, the School is responsible for and obligated to provide for routine maintenance and repairs such that the facilities and property are maintained in as good conditional as when the right of use was acquired, excluding ordinary wear.

Use of the property is not recorded as an in-kind contribution from or related rent expense to RSD. The value of the land and building is not readily determinable. The agreement is classified as an exchange transaction because both parties receive significant value from this arrangement. Accordingly, the present value of the benefit to be received in future years has not been recorded.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 8 – CONTINGENCIES**

The School is the recipient of grant funds from various federal and state agencies. The grants are governed by various guidelines, regulations, and contractual agreements. The administration of the programs and activities funded by the grants are under the control and administration of the School and are subject to audit and/or review by the applicable funding sources. Any grant funds found not to be properly spent in accordance with the terms, conditions, and regulations of the funding source may be subject to recapture.

**NOTE 9 – RISK MANAGEMENT**

The School is exposed to various risks of loss from torts, theft of, damage to, and destruction of assets, business interruption, errors and omissions, employee injuries and illnesses, natural disasters, and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. There were no settled claims that exceeded this commercial coverage for the year ended June 30, 2017.

**NOTE 10 – MINIMUM FOUNDATION PROGRAM (MFP)**

The State of Louisiana provides funding which is determined on an annual basis based on the number of pupils enrolled in the School as of October 1<sup>st</sup>. This state-funded per pupil allocation is based on the most recently approved minimum foundation program formula resolution. For the year ended June 30, 2017, the School recognized revenue of \$2,458,621 for State MFP.

The Orleans Parish School Board (OPSB) provides funding to the State of Louisiana collected from local agencies, which pass through to the School as Local MFP. Revenues received by OPSB from sales taxes, ad valorem taxes, and other sources are allocated to each school based on its enrollment as of June 30. For the year ended June 30, 2017, the School recognized revenue of \$3,137,896 for Local MFP.

**NOTE 11 – FUNDS HELD ON BEHALF OF OTHERS (SCHOOL STUDENT ACTIVITY FUND)**

The School acts as a custodian for student activities accounts. Funds held on behalf of these groups amounted to \$37,589 at June 30, 2017, and is reported as both an asset (cash held for others – school student activity fund) and a liability (deposits held for others – school student activity fund). Consequently, there is no effect on the School's net assets.



**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 12 – BOARD OF DIRECTORS’ COMPENSATION**

The members of the Board of Directors serve in a voluntary capacity, therefore, no compensation, per diem, or travel allowances were paid to any board member during the year ended June 30, 2017.

**NOTE 13 – SUBSEQUENT EVENTS**

The School is required to evaluate events or truncations that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. The School performed such an evaluation through December 19, 2017, the date which the financial statement were available to be issued, and noted no subsequent events or transactions occurred after the statement of financial position date requiring recognition or disclosure.



**Supplementary Information**

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD**

*For the Year Ended June 30,*

**2017**

Agency Head Name: Kelly Batiste, Principal

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$ 110,000
Benefits-health insurance	5,379
Benefits-retirement	7,700
Deferred compensation	-
Workers comp	360
Benefits-life insurance	21
Benefits-long term disability	625
Benefits-Fica and Medicare	8,415
Car allowance	-
Vehicle provided by government	-
Cell phone	952
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Unvouchered expenses	-
Meetings and conventions	-
Other	3,706
	<b>\$ 137,158</b>

*See independent auditors' report.*



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**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 of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
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 Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School (the School) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated December 19, 2017.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether School'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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Caru, Riggs & Ingram, L.L.C.*

December 19, 2017



**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND RESPONSES**

**SECTION I - SUMMARY OF AUDITORS' REPORTS**

1. The auditors' report expresses an unmodified opinion on the financial statements of Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School (the School) (a nonprofit organization),
2. No instances of noncompliance material to the financial statements of the School were disclosed and identified during the audit.
3. No instances of noncompliance with laws, rules, and regulations that were disclosed and identified during the audit.

**SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS**

No findings noted.

**SECTION III - FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

No findings noted.



**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

**SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS**

No findings noted.

**SECTION III – FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

No findings noted.



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**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
New Orleans, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams (a nonprofit organization)(the School) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. Management of the School is responsible for the performance and statistical data. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

1. We selected a random sample of 25 transactions and examined supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on Schedule 1:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue – not applicable,
  - Total Local Earnings on Investment in Real Property – not applicable,
  - Total State Revenue in Lieu of Taxes – not applicable,
  - Nonpublic Textbook Revenue – not applicable, and
  - Nonpublic Transportation Revenue – not applicable.

Results: No findings noted.

### **Education Levels of Public School Staff (Schedule 2)**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of the Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to supporting payroll records as of October 1<sup>st</sup>.

Results: No findings noted.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of the Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

Results: No findings noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1<sup>st</sup> and agreed to the total reported on this schedule. We traced a random sample of 25 teachers to the individuals personnel file and determined if the individual's education level was properly classified on this schedule.

Results: We noted seven (7) out of twenty-five (25) where the certification noted on the October 1, 2016 PEP report was incorrect.

Management's Response: Management has reviewed the teacher certifications and made the necessary corrections accordingly. Management will verify certifications prior to submitting October 1 PEP reports.

### **Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on this schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Results: No findings noted.

### **Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1<sup>st</sup> and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

Results: We noted six (6) out of twenty-five (25) where the years of experience noted on the October 1, 2016 PEP report was incorrect.

Management's Response: Management has reviewed the years of experience and made the necessary corrections accordingly.

#### **Public School Staff Data (Schedule 5)**

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on Schedule 5 and traced a random sample of 25 teachers to the individuals personnel file and determined if the individuals salary, extra compensation, and full-time equivalents were properly included on this schedule.

Results: No findings noted.

8. We recalculated the average salaries and full-time equivalents reported on this schedule.

Results: No findings noted.

#### **Class Size Characteristics (Schedule 6)**

9. We obtained a list of classes by school, school type, and class size as reported on this schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1<sup>st</sup> roll books for those classes and determined if the class was properly classified on this schedule.

Results: No findings noted.

#### **Louisiana Educational Assessment Program (LEAP) (Schedule 7)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported on this schedule by the School.

Results: No findings noted.

#### **The Graduation Exit Exam (GEE) (Schedule 8)**

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported on this schedule by the School.

Results: Not applicable for the year ended June 30, 2017.

#### **The iLEAP Tests (Schedule 9)**

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported on this schedule by the School.

Results: No findings noted.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the performance and statistical data accompanying the annual financial statements of the School. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the School, the Board of Directors, the Louisiana Department of Education, and the Legislative Auditor, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Caru, Riggs & Ingram, L.L.C.*

December 19, 2017

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
SCHEDULES REQUIRED BY STATE LAW  
(R.S 24:514 – PERFORMANCE STATISTICAL DATE)**

**Schedule 1 – General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 – Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 – Number and Type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 4 – Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 – Public School Staff Data**

This schedule includes average classroom teachers' salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 6 – Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).



**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
SCHEDULES REQUIRED BY STATE LAW  
(R.S 24:514 – PERFORMANCE STATISTICAL DATE)**

**Schedule 7 – Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 8 – Graduation Exit Exam (GEE)**

The Graduation Exit Examination (GEE) is no longer administered. This schedule is no longer applicable.

**Schedule 9 – The iLEAP Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES**  
**AND CERTAIN LOCAL REVENUE SOURCES**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**SCHEDULE 1**

**General Fund Instructional and Equipment Expenditures**

General fund instructional expenditures:		
Teacher and student interaction activities:		
Classroom teacher salaries	\$	1,634,693
Other instructional staff activities		628,564
Instructional Staff Employee benefits		397,925
Purchased professional and technical services		143,777
Instructional materials and supplies		252,009
Less instructional equipment		-
<b>Total teacher and student interaction activities</b>	<b>\$</b>	<b>3,056,968</b>
<b>Other instructional activities</b>		<b>114,935</b>
Pupil support activities	\$	226,671
Less equipment for pupil support activities		-
<b>Net pupil support activities</b>		<b>226,671</b>
Instructional Staff Services	\$	158,999
Less equipment for instructional staff services		-
<b>Net instructional staff services</b>		<b>158,999</b>
School Administration	\$	617,460
Less: Equipment for School Administration		-
<b>Net School Administration</b>		<b>617,460</b>
<b>Total general fund instructional expenditures</b>	<b>\$</b>	<b>4,175,033</b>
<b>Total general fund equipment expenditures</b>	<b>\$</b>	<b>-</b>

**Certain Local Revenue Sources**

This section is not applicable to the School.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
EDUCATION LEVELS OF PUBLIC SCHOOL STAFF  
FOR THE YEAR ENDED JUNE 30, 2017  
SCHEDULE 2**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree						0%		
Bachelor's Degree	24	73%	1	100%		0%		
Master's Degree	9	27%			2	100%		
Master's Degree +30						0%		
Specialist in Education						0%		
Ph. D. or Ed. D.						0%		
<b>Total</b>	<b>33</b>	<b>100%</b>	<b>1</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>-</b>	

*See independent accountants' report on applying agreed-upon procedures*

COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
NUMBER AND TYPE OF PUBLIC SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2017  
SCHEDULE 3

Type	2017
	Number
Elementary	1
Middle/Jr. High	-
Secondary	-
Combination	-
Total	-

*See independent accountants' report on applying agreed-upon procedures*

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
EXPERIENCE OF PUBLIC PRINCIPAL, ASSISTANT PRINCIPAL,  
AND FULL-TIME CLASSROOM TEACHERS  
FOR THE YEAR ENDED JUNE 30, 2017  
SCHEDULE 4**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	-	-	-	1	-	-	-	1
Classroom Teachers	2	3	9	9	4	2	5	34
Principals	-	-	-	-	-	1	-	1
Total	2	3	9	10	4	3	5	36

*See independent accountants' report on applying agreed-upon procedures*

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**PUBLIC SCHOOL STAFF DATA: AVERAGE SALARIES**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**SCHEDULE 5**

2017	All Classroom Teachers	Classroom Teachers Excluding ROTC And Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	\$49,583	\$49,583
Average Classroom Teacher's Salary Excluding Extra Compensation	\$49,583	\$49,583
Number of Teacher Full-time Equivalent (FTEs) used in Computation of Average Salaries	34	34

Note: Figures reported include all sources of funding (i.e. federal, state and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes and temporary employees.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**CLASS SIZE CHARACTERISTICS**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**SCHEDULE 6**

Combined School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	60%	17	36%	10	4%	1	-	-
Elementary Activity Classes	55%	12	41%	9	5%	1	-	-
Middle/Jr. High	-	-	-	-	-	-	-	-
Middle/Jr. High Activity Classes	-	-	-	-	-	-	-	-
High	-	-	-	-	-	-	-	-
High Activity Classes	-	-	-	-	-	-	-	-
Combination	-	-	-	-	-	-	-	-
Combination Activity Classes	-	-	-	-	-	-	-	-

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**SCHEDULE 7**

District Achievement Level Results	English			Mathematics		
	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent	Percent	Percent	Percent
<b>Grade 4</b>						
Advanced	0%	0%	0%	0%	1%	0%
Mastery	24%	13%	16%	9%	14%	20%
Basic	34%	34%	44%	36%	34%	43%
Approaching Basic	24%	35%	30%	46%	31%	34%
Unsatisfactory	18%	18%	10%	9%	20%	3%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent	Percent	Percent	Percent
<b>Grade 4</b>						
Advanced	0%	0%	0%	0%	N/A	0%
Mastery	3%	4%	5%	4%	N/A	0%
Basic	38%	34%	44%	18%	N/A	43%
Approaching Basic	40%	41%	43%	32%	N/A	41%
Unsatisfactory	19%	21%	8%	46%	N/A	16%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>N/A</b>	<b>100%</b>

District Achievement Level Results	English			Mathematics		
	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent	Percent	Percent	Percent
<b>Grade 8</b>						
Advanced	0%	0%	0%	0%	0%	0%
Mastery	52%	28%	10%	0%	0%	17%
Basic	31%	20%	31%	36%	11%	27%
Approaching Basic	10%	45%	38%	41%	50%	38%
Unsatisfactory	7%	8%	21%	23%	39%	18%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent	Percent	Percent	Percent
<b>Grade 8</b>						
Advanced	2%	0%	0%	2%	N/A	0%
Mastery	0%	3%	0%	17%	N/A	0%
Basic	52%	28%	38%	45%	N/A	29%
Approaching Basic	36%	50%	31%	26%	N/A	38%
Unsatisfactory	10%	20%	31%	10%	N/A	33%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>N/A</b>	<b>100%</b>

Note: During fiscal year 2016 the State of Louisiana did not assess elementary students in Social Studies. Fiscal year 2016 was a field testing year for Louisiana.

*See independent accountants' report on applying agreed-upon procedures*

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.  
d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL  
GRADUATION EXIT EXAM  
FOR THE YEAR ENDED JUNE 30, 2017  
SCHEDULE 8**

Not applicable: GEE is no longer administered.

**COMMUNITY LEADERS ADVOCATING STUDENT SUCCESS, INC.**  
**d/b/a FANNIE C. WILLIAMS CHARTER SCHOOL**  
**INTEGRATED LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (iLEAP)**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**SCHEDULE 9**

District Achievement Level Results	English			Mathematics			Science			Social Studies		
	2017	2016	2015	2017	2016	2015	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent									
<b>Grade 3</b>												
Advanced	0%	0%	0%	0%	4%	0%	0%	0%	1%	0%	N/A	0%
Mastery	25%	13%	11%	29%	24%	14%	0%	6%	3%	9%	N/A	4%
Basic	19%	36%	23%	36%	43%	27%	40%	40%	31%	19%	N/A	35%
Approaching Basic	34%	30%	33%	25%	19%	38%	31%	34%	33%	31%	N/A	29%
Unsatisfactory	22%	21%	33%	10%	10%	21%	29%	20%	32%	41%	N/A	32%
<b>Total</b>	<b>100%</b>	<b>N/A</b>	<b>100%</b>									

District Achievement Level Results	English			Mathematics			Science			Social Studies		
	2017	2016	2015	2017	2016	2015	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent									
<b>Grade 5</b>												
Advanced	0%	2%	0%	2%	3%	0%	0%	0%	0%	0%	N/A	0%
Mastery	34%	21%	11%	16%	13%	7%	2%	3%	9%	4%	N/A	0%
Basic	36%	23%	33%	41%	35%	49%	46%	42%	29%	11%	N/A	27%
Approaching Basic	21%	40%	45%	34%	33%	40%	31%	30%	38%	38%	N/A	46%
Unsatisfactory	9%	14%	11%	7%	16%	4%	21%	25%	24%	47%	N/A	27%
<b>Total</b>	<b>100%</b>	<b>N/A</b>	<b>100%</b>									

District Achievement Level Results	English			Mathematics			Science			Social Studies		
	2017	2016	2015	2017	2016	2015	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent									
<b>Grade 6</b>												
Advanced	4%	0%	0%	2%	0%	0%	2%	0%	0%	2%	N/A	2%
Mastery	15%	16%	25%	19%	6%	19%	6%	0%	6%	4%	N/A	0%
Basic	35%	35%	44%	29%	50%	38%	40%	49%	50%	26%	N/A	29%
Approaching Basic	31%	35%	21%	37%	24%	35%	40%	42%	32%	30%	N/A	49%
Unsatisfactory	15%	14%	10%	13%	20%	8%	12%	9%	12%	38%	N/A	20%
<b>Total</b>	<b>100%</b>	<b>N/A</b>	<b>100%</b>									

District Achievement Level Results	English			Mathematics			Science			Social Studies		
	2017	2016	2015	2017	2016	2015	2017	2016	2015	2017	2016	2015
Students	Percent	Percent	Percent									
<b>Grade 7</b>												
Advanced	2%	2%	0%	0%	2%	0%	0%	0%	0%	0%	N/A	0%
Mastery	34%	29%	19%	5%	10%	6%	5%	8%	11%	7%	N/A	5%
Basic	25%	39%	41%	39%	42%	41%	53%	40%	23%	36%	N/A	36%
Approaching Basic	27%	15%	24%	39%	38%	43%	30%	35%	53%	20%	N/A	36%
Unsatisfactory	12%	15%	16%	17%	8%	10%	12%	17%	13%	37%	N/A	23%
<b>Total</b>	<b>100%</b>	<b>N/A</b>	<b>100%</b>									

Note: During fiscal year 2016 the State of Louisiana did not assess elementary students in Social Studies. Fiscal year 2016 was a field testing year for Louisiana.

*See independent accountants' report on applying agreed-upon procedures*

**Community Leaders  
Advocating Student Success, Inc.  
(d/b/a Fannie C. Williams Charter School)**

**AGREED-UPON PROCEDURES REPORT**

For the Year Ended June 30, 2017



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of  
Community Leaders Advocating Student Success, Inc.  
d/b/a Fannie C. Williams Charter School  
New Orleans, Louisiana

We have performed the procedures enumerated below, which were agreed to by Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School (the School) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. The School's management is responsible for those C/C areas identified in the SAUPs.

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

The required procedures and our results are as follows:

### ***Written Policies and Procedures***

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1. Obtained the School's written policies and procedures and reported whether those written policies and procedures address each of the following financial/business functions (or report that the School does not have any written policies and procedures), as applicable:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

**Results:** Policy appropriately addresses the required elements above.

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

**Results:** Policy appropriately addresses the required elements above.

- c) **Disbursements**, including processing, reviewing, and approving

**Results:** Policy appropriately addresses the required elements above.

- d) **Receipts**, including receiving, recording, and preparing deposits

**Results:** Policy appropriately addresses the required elements above.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

**Results:** Policy appropriately addresses the required elements above.

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

**Results:** Policy appropriately addresses the required elements above.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage

**Results:** Policy appropriately addresses the required elements above.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

**Results:** Policy regarding travel and expense reimbursement does not identify the dollar thresholds by category of expense.

**Management's Response:** Management and the Board will discuss and formalize policy regarding travel and expense reimbursements.

## **Board**

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- 2. Obtained and reviewed the board/committee minutes for the fiscal period, and:

- a) Reported whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

**Results:** The articles states that the Board will meet at least quarterly, and Bylaws states that the Board should have at least 10 (ten) regular meeting held each year. The Board met three (3) times during the fiscal period with a quorum.

**Management's Response:** Management will ensure that the Board will meet the required times in future years.

- b) Reported whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the School's prior audit (GAAP-basis).
- If the budget-to-actual comparisons showed that management was deficit spending during the fiscal period, reported whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there was a formal/written plan, reported whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board was monitoring the plan.

**Results:** Based on a review of the Board minutes for the three (3) scheduled meetings held, actual to budget financials were not presented to the Board.

**Management's Response:** In the future, management will ensure that budget-to-actual comparison information is presented at all Board meetings.

- c) Reported whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

**Results:** We noted that Board minutes did reference or include non-budgetary financial information for at least one meeting during the fiscal period.

### ***Bank Reconciliations***

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3. Obtained a listing of client bank accounts from management and management's representation that the listing was complete.

**Results:** List and management's representation obtained.

4. Using the listing provided by management, selected all 4 of the School's bank accounts. For each of the bank accounts selected, obtained bank statements and reconciliations for all months in the fiscal period and reported whether:

- a) Bank reconciliations had been prepared;

**Results:** We noted bank reconciliations were prepared for all months for all accounts during the fiscal period.

- b) Bank reconciliations included evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

**Results:** We noted that bank reconciliations include evidence that a member of management or board member reviewed each bank reconciliation.

- c) If applicable, management has documentation reflecting that it has researched reconciling items that had been outstanding for more than 6 months as of the end of the fiscal period.

**Results:** We noted in one of the bank reconciliations selected there was no documentation reflecting that management researched reconciling items that were outstanding more than 6 months as of the end of the fiscal period.

**Management's Response:** The School will make sure to document management researching reconciling items that are outstanding more than 6 months at the end of the fiscal period.

### ***Collections***

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- 5. Obtained a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

**Results:** List obtained and management's representation obtained.

- 6. Using the listing provided by management, selected the School's cash collection locations. For each cash collection location selected:

- a) Obtained existing written documentation (e.g. insurance policy, policy manual, job description) and reported whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

**Results:** Each person was noted not to be responsible for depositing the cash in the bank, recording the transaction or reconciling the related bank account, and not required to share the same register/drawer/box with another employee. No employee was individually bonded, but the School maintains a general liability policy for crime and theft covering all employees.

- b) Obtained existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and reported whether the School had a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers,

by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

**Results:** The School did have a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers by a person who was not responsible for cash collections in the cash collection location selected.

c) Selected the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using School collection documentation, deposit slips, and bank statements, traced daily collections to the deposit date on the corresponding bank statement and reported whether the deposits were made within one day of collection. If deposits were not made within one day of collection, reported the number of days from receipt to deposit for each day at each collection location.

**Results:** CRI noted that deposits were not made within one day of collection. CRI noted that some deposits were made within 4 days of collections.

**Management's Response:** Management will ensure that deposits are made within one day of collection in the future.

- Using sequentially numbered receipts, system reports, or other related collection documentation, verified that daily cash collections are completely supported by documentation and reported any exceptions.

**Results:** No exceptions noted.

7. Obtained existing written documentation (e.g. policy manual, written procedure) and reported whether the School has a process specifically defined (identified as such by the School) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who was not responsible for collections.

**Results:** The School had a process specifically defined to determine completeness of all collections for each revenue source and agency fund addition by a person who was not responsible for collections.

***Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)***

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8. Obtained the general ledger and sorted/filtered for School disbursements. Obtained management's representation that the general ledger population was complete.

**Results:** We obtained the list and management's representation.

9. Using the disbursement population from #8 above, randomly selected 25 disbursements, excluding credit card/debit card/fuel card/P-card purchases or payments. Obtained supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and reported whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

**Results:** Supporting documentation was appropriate.

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

**Results:** Based on the review of twenty-five (25) disbursements, the following exceptions were noted: 8 of the 25 disbursements were approved by the person who initiated the purchase.

**Management's Response:** Management will modify internal control procedures to ensure that the person who initiates is not the one to approve purchase.

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

**Results:** Based on the review of twenty-five (25) disbursements, no exceptions were noted:

10. Using School documentation (e.g. electronic system control documentation, policy manual, written procedure), reported whether the person responsible for processing payments was prohibited from adding vendors to the School's purchasing/disbursement system.

**Results:** We noted that the person responsible for processing payments was prohibited from adding vendors to the School's purchasing/disbursement system.

11. Using School documentation (e.g. electronic system control documentation, policy manual, written procedure), reported whether the persons with signatory authority or who made the final authorization for disbursements had no responsibility for initiating or recording purchases.

**Results:** We noted that persons with signatory authority or who made the final authorization for disbursements have no responsibility for initiating or recording purchases.

12. Inquired of management and observed whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and reported any exceptions.

**Results:** We noted that persons with signatory authority did not have system access to print checks. We noted no other findings.

13. If a signature stamp or signature machine is used, inquired of the signer whether his or her signature was maintained under his or her control or is used only with the knowledge and consent of the signer. Inquired of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Reported any exceptions.

**Results:** No signature stamp or signature machine use was noted.

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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14. Obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtained management's representation that the listing was complete.

**Results:** We obtained the list and management's representation.

15. Using the listing prepared by management, randomly selected two (2) cards (at least one-third of the cards that were used during the fiscal period).

Obtained the monthly statements for the selected cards. Selected the monthly statement with the largest dollar activity of debit card purchases and:

- a) Reported whether there was evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

**Results:** For all selections, we noted that there was evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

- b) Reported whether finance charges and/or late fees were assessed on the selected statements.

**Results:** For all selections, no finance charges or late fees assessed.

16. Using the monthly statements or combined statements selected under #15 above, obtained supporting documentation for all transactions for each of the 2 cards selected (i.e. each of the cards should have one month of transactions subject to testing).

a) For each transaction, reported whether the transaction was supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)
- Documentation of the business/public purpose. For meal charges, there should also have been documentation of the individuals participating.
- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

**Results:** Five (5) transactions did not have documentation of the business/public purpose.

**Managements Response:** Management will ensure that all transactions contain documentation of the business/public purpose.

b) For each transaction, compared the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the School's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and reported any exceptions.

**Results:** Transactions tested were within the Schools written policies.

c) For each transaction, compared the School's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and reported any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed).

**Results:** The business/public purpose of the transactions selected complied with Article 7, Section 14 of the Louisiana Constitution.

### ***Travel and Expense Reimbursement***

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17. Obtained from management a listing of all travel and related expense reimbursements, by person, during the fiscal period. Obtained management's representation that the listing was complete.

**Results:** We obtained the listing and management's representation.

18. Obtained the School's written policies related to travel and expense reimbursements. Compared the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and reported any amounts that exceed GSA rates.

**Results:** Policy regarding travel and expense reimbursement did not identify the dollar thresholds by category of expense; CRI was unable to compare to the rates established by the U.S. General Service Administration.

**Managements Response:** Management will modify its internal control procedures to ensure that the policy related to the travel and expense reimbursements contains the dollar thresholds by category of expense.

19. Using the listing from #17 above, selected the three persons who incurred the most travel costs during the fiscal period. Obtained the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and chose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

a) Compared expense documentation to written policies and reported whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging).

**Results:** We noted that each expense tested was reimbursed or prepaid in accordance with the written policies of the School.

b) Reported whether each expense was supported by:

- An original itemized receipt that identifies precisely what was purchased.
- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

**Results:** We noted that one original itemized receipt for the amount of \$243.65 did not identify what was purchased.

**Management Response:** Management will ensure that that all original itemized receipts will be retained for all purchased items.

- c) Compared the School's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and reported any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse).

**Results:** No exceptions noted.

- d) Reported whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** No exceptions noted.

### ***Contracts***

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20. Obtained a listing of all contracts in effect during the fiscal period. Obtained management's representation that the listing or general ledger was complete.

**Results:** We obtained the list and management's representation.

21. Using the listing above, selected the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtained the related contracts and paid invoices and:

- Reported whether there was a formal/written contract that supports the services arrangement and the amount paid.

**Results:** Formal/written contracts were provided.

- Compared each contract's detail to the Louisiana Public Bid Law or Procurement Code. Reported whether each contract was subject to the Louisiana Public Bid Law or Procurement Code and obtained supporting contract documentation and reported whether the School solicited quotes as a best practice.

**Results:** None of the five (5) vendors were subject to Louisiana Public Bid Law or Procurement Code. The School did not solicit quotes for the selected items.

- Reported whether the contract was amended. If so, reported the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

**Results:** No contract amendments were noted.

- Selected the largest payment from each of the five contracts, obtained the supporting invoice, compared the invoice to the contract terms, and reported whether the invoice and related payment complied with the terms and conditions of the contract.

**Results:** For the payments selected, we noted that the invoice and related payment complied with the terms and conditions of the contract (where contracts existed).

- Obtained/reviewed contract documentation and board minutes and reported whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

**Results:** Three of the five vendors did not have formal board approval.

**Management Response:** Management will ensure that contracts have formal board approval.

### ***Payroll and Personnel***

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22. Obtained a listing of employees (and elected officials, if applicable) with their related salaries, and obtained management's representation that the listing is complete. Randomly selected five employees/officials, obtained their personnel files, and:

**Results:** We obtained the list and management's representation.

- Reviewed compensation paid to each employee during the fiscal period and reported whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

**Results:** Payments were made in strict accordance with the terms and conditions of the employment contracts.

- Reviewed changes made to hourly pay rates/salaries during the fiscal period and reported whether those changes were approved in writing and in accordance with written policy.

**Results:** We noted no changes made to hourly pay rates/salaries during the fiscal period for the employees tested.

23. Obtained attendance and leave records and randomly selected one pay period in which leave had been taken by at least one employee. Within that pay period, randomly selected 25 employees/officials and:

- a) Reported whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

**Results:** All selected employees did document their daily attendance and leave.

- b) Reported whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

**Results:** We noted written documentation that supervisors approved attendance and leave of the selected employees.

- c) Reported whether there was written documentation that the School maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

**Results:** We noted appropriate written documentation that the School maintained written leave records on those selected employees that earn leave.

24. Obtained from management a list of those employees/officials that were terminated during the fiscal period and management's representation that the list was complete.

**Results:** We obtained a list and management's representation. The tested 'termination payments' were made in accordance with the policy and approved by management.

25. Obtained supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Reported whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

**Results:** We noted that employee and employer portions of payroll taxes and retirement contributions were submitted to the applicable agencies by the required deadlines.

### ***Other***

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31. Inquired of management whether the School had any misappropriations of public funds or assets. If so, obtained/reviewed supporting documentation and reported whether the School reported the misappropriation to the legislative auditor and the district attorney of the parish in which the School is domiciled.

**Results:** Management stated the School had no misappropriations of public funds or assets.

32. Observed and reported whether the School has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** We noted appropriate posting of the notice for misappropriation, fraud, waste, or abuse of public funds on the School's website.

33. If we observed or otherwise identified any exceptions regarding management's representations in the procedures above, reported the nature of each exception.

**Results:** No exceptions observed or identified.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Community Leaders Advocating Student Success, Inc. d/b/a Fannie C. Williams Charter School and the Legislative Auditor, State of Louisiana, and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Carri Riggs & Ingram, L.L.C.*

December 19, 2017