

FINANCIAL REPORT
THE LOUISIANA APPELLATE PROJECT
JUNE 30, 2019 AND 2018

THE LOUISIANA APPELLATE PROJECT

JUNE 30, 2019 AND 2018

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INDEPENDENT AUDITOR'S REPORT

November 11, 2019

To the Board of Directors of
The Louisiana Appellate Project
Covington, Louisiana

We have audited the accompanying financial statements of The Louisiana Appellate Project (a Louisiana nonprofit corporation), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 The Louisiana Appellate Project as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary 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 or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 November 11, 2019, on our consideration of the Louisiana Appellate Project's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Louisiana Appellate Project'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 the Louisiana Appellate Project's internal control over financial reporting and compliance.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

ASSETS

| | <u>2019</u> | <u>2018</u> |
|--------------------------------|-------------------|-------------------|
| CURRENT ASSETS: | | |
| Cash | \$ 214,314 | \$ 349,099 |
| Accounts receivable | 126,991 | - |
| Total current assets | <u>341,305</u> | <u>349,099</u> |
| PROPERTY AND EQUIPMENT: | | |
| Computer equipment | 4,462 | 4,462 |
| Less: Accumulated depreciation | <u>(4,462)</u> | <u>(4,462)</u> |
| Net property and equipment | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 341,305</u> | <u>\$ 349,099</u> |

LIABILITIES AND NET ASSETS

| | | |
|----------------------------------|-------------------|-------------------|
| LIABILITIES: | | |
| Accounts payable | \$ 5,871 | \$ 11,400 |
| Total liabilities | <u>5,871</u> | <u>11,400</u> |
| NET ASSETS: | | |
| Without Donor Restrictions | 335,434 | 337,699 |
| Total net assets | <u>335,434</u> | <u>337,699</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 341,305</u> | <u>\$ 349,099</u> |

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

| NET ASSETS WITHOUT DONOR RESTRICTIONS | <u>2019</u> | <u>2018</u> |
|---------------------------------------|-------------------|-------------------|
| REVENUE: | | |
| Contractual income | \$ 1,523,891 | \$ 1,523,891 |
| Annual seminar | 4,125 | 5,875 |
| Interest income | 1,701 | 1,585 |
| Total revenue | <u>1,529,717</u> | <u>1,531,351</u> |
| EXPENSES: | | |
| Program services | 1,518,449 | 1,517,660 |
| Supporting services: | | |
| Management and general | <u>13,533</u> | <u>14,478</u> |
| Total expenses | <u>1,531,982</u> | <u>1,532,138</u> |
| CHANGE IN NET ASSETS | (2,265) | (787) |
| Net assets - Beginning of year | <u>337,699</u> | <u>338,486</u> |
| Net assets - End of year | <u>\$ 335,434</u> | <u>\$ 337,699</u> |

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

| | 2019 | | | 2018 | | |
|----------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | Program Services | Management and General | Total | Program Services | Management and General | Total |
| Bank charges | \$ - | \$ 186 | \$ 186 | \$ - | \$ 185 | \$ 185 |
| Contractual services | 1,401,250 | - | 1,401,250 | 1,400,292 | - | 1,400,292 |
| Expert witness payments | - | - | - | - | - | - |
| General insurance | 7,739 | - | 7,739 | 8,794 | - | 8,794 |
| Office | 36,000 | 4,000 | 40,000 | 36,000 | 4,000 | 40,000 |
| Professional fees | - | 9,347 | 9,347 | - | 10,293 | 10,293 |
| Seminar | 3,350 | - | 3,350 | 3,205 | - | 3,205 |
| Subscriptions | 70,110 | - | 70,110 | 69,369 | - | 69,369 |
| Total expenses | \$ <u>1,518,449</u> | \$ <u>13,533</u> | \$ <u>1,531,982</u> | \$ <u>1,517,660</u> | \$ <u>14,478</u> | \$ <u>1,532,138</u> |

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

| | <u>2019</u> | <u>2018</u> |
|--|--------------------------|--------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ (2,265) | \$ (787) |
| Adjustments to reconcile increase in net assets to net cash flows provided by (used in) operating activities: | | |
| (Increase) decrease in accounts receivable | (126,992) | - |
| Increase (decrease) in accounts payable | (5,529) | 5,313 |
| Increase (decrease) in deferred revenue | <u>-</u> | <u>(613,605)</u> |
| Net cash provided (used) by operating activities | <u>(134,786)</u> | <u>(609,079)</u> |
| Net decrease in cash | (134,786) | (609,079) |
| Cash at beginning of year | <u>349,099</u> | <u>958,178</u> |
| CASH AT END OF YEAR | <u><u>\$ 214,313</u></u> | <u><u>\$ 349,099</u></u> |

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

Cash paid for:

| | | |
|--------------|-------------|-------------|
| Interest | \$ <u>-</u> | \$ <u>-</u> |
| Income taxes | \$ <u>-</u> | \$ <u>-</u> |

See accompanying notes.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

DESCRIPTION OF ORGANIZATION:

The Louisiana Appellate Project (LAP) was formed as a 501(c)(3) nonprofit law office on April 1, 1996. It was the first program or agency established by The Louisiana Indigent Defender Board (now Louisiana Public Defender Board). The Louisiana Appellate Project provides appellate services for indigents on appeals of felony convictions in all Louisiana districts and also for felony grade delinquency adjudications.

Appellate work includes work in the appellate courts of Louisiana and, when appropriate, filing writs to the Louisiana Supreme Court. It also includes cases appealed by the State, such as when a court declares a statute unconstitutional.

Every district public defender office has contracted with LAP to supplement their staff with these services. There is no cost to the district public defender. Almost all funding for LAP comes from the Louisiana Public Defender Board, with minor income from the LAP annual seminar. By concentrating appellate work across all five Louisiana Circuit Courts to LAP attorneys, client's appeals are handled by attorneys with the skills, experience, and time to focus on the unique needs of appellate work. This arrangement similarly allows public defenders to focus on trial practice and their primary duties.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of LAP's significant accounting policies applied in the preparation of the accompanying financial statement follows:

Basis of Accounting and Financial Statement Presentation

The financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

LAP statements are presented in accordance with the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*. Net asset classes are reported in one of two asset classes – with donor restrictions and without donor restrictions.

The two classifications of net assets are defined as follows:

Net Assets Without Donor Restrictions – Those net assets whose use is not restricted by donors.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Accounting and Financial Statement Presentation (Continued)

Net Assets With Donor Restrictions – Those net assets whose use by LAP has been limited by donors (a) to later periods of time or specified dates, or (b) to specific purposes or that must be maintained in perpetuity due to donor-imposed restrictions that will neither expire with the passage of time nor be removed by meeting certain requirements. LAP did not have net assets with donor restrictions as of June 30, 2019 and 2018.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, LAP considers cash in banks and cash on hand to be cash equivalents.

Property, Plant, and Equipment

Property, plant, and equipment are recorded at cost or, in the case of donated property, at their estimated fair value at the date of receipt. Depreciation is calculated by the straight-line method over the estimated useful life of the assets, which is five years for the assets currently held. Expenditures for repairs and maintenance are charged to operating expenses as incurred.

LAP has a policy of capitalizing property and equipment with a cost greater than \$1,000. There was no depreciation expense during the years ended June 30, 2019 and 2018, as the assets were fully depreciated.

Use of Estimates

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

Income Tax

LAP is exempt from income taxes under Internal Revenue Code Section 501(c)(3) as a nonprofit organization and, accordingly, the financial statements do not reflect a provision for income taxes. LAP's Federal Return of Organization Exempt from Income Tax (Form 990) for 2018, 2017, 2016, and 2015 are subject to examination by the IRS, generally for three years after they were filed. There was no unrelated business income during the years ended June 30, 2019 or 2018.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Accounting for Uncertain Tax Positions under FASB ASC 740-10

Accounting standards provide detailed guidance for the financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an enterprise's financial statements. Under these accounting standards, an entity is required to recognize the financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. Management has evaluated the significant tax positions against the criteria established by these accounting standards and believes there are no such tax positions requiring accounting recognition.

Functional Expenses

Expenses are charged directly to supporting program services or administrative and general in categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Accounts Receivable

Accounts receivable consists of amounts due from funding under contracts with the Louisiana Public Defender Board to support its operations. Income is recognized when earned. These amounts are presented at fair value and management estimates that all are collectible.

New Accounting Pronouncement

During the year ended June 30, 2019, LAP adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). This Update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions. A footnote on liquidity has also been added (Note 3).

2. CONCENTRATIONS OF CREDIT RISK:

LAP maintains its cash balances at two financial institutions located within the State of Louisiana. Deposits are insured up to \$250,000 per depositor, per insured bank, for each account of ownership. At June 30, 2019 and 2018, the bank balances were fully insured.

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

LAP manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects LAP's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts available include donor-restricted amounts that are available for general expenditure in the following year.

| | <u>2019</u> | <u>2018</u> |
|---|--------------------------|-------------------------|
| Financial assets, at year end: | | |
| Cash and cash equivalents | \$ 214,314 | \$349,099 |
| Accounts receivable | <u>126,991</u> | <u>-</u> |
| Total financial assets at year end | <u>\$ 341,305</u> | <u>\$349,099</u> |
| Less: contractual or donor-imposed restrictions | <u>\$ -</u> | <u>\$ -</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u><u>\$ 341,305</u></u> | <u><u>\$349,099</u></u> |

4. DATE OF MANAGEMENT'S REVIEW:

Subsequent events have been evaluated through November 11, 2019 which is the date the financial statements were available to be issued.

5. NEW ACCOUNTING PRONOUNCEMENT:

On August 18, 2016, the FASB issued 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. LAP has adjusted the presentation of its financial statements accordingly; applying the changes retrospectively to LAP's financial statements:

THE LOUISIANA APPELLATE PROJECT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

5. NEW ACCOUNTING PRONOUNCEMENT: (Continued)

| | As originally <u>presented</u> | After adoption <u>of ASU 2016-14</u> |
|----------------------------|-----------------------------------|---|
| Net assets | | |
| Unrestricted | \$ 337,699 | \$ - |
| Without donor restrictions | <u>-</u> | <u>337,699</u> |
| Total net assets | <u><u>\$ 337,699</u></u> | <u><u>\$ 337,699</u></u> |

SUPPLEMENTARY INFORMATION

THE LOUISIANA APPELLATE PROJECT
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
 TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2019

Agency head name: Christopher Aberle, Executive Director

| <u>Purpose</u> | <u>Amount</u> |
|---|--------------------------|
| Salary | \$ - |
| Contract | |
| Compensation | 101,500 |
| Costs for running office, including taxes, phones, fax, software, internet, computer, travel, CLE, office supplies, books etc. | 40,000 |
| Benefits - insurance | - |
| Benefits - retirement | - |
| Car allowance | - |
| Vehicle provided by government | - |
| Per diem | - |
| Reimbursements | - |
| Travel | - |
| Registration fees | - |
| Conference travel | - |
| Continuing professional education fees | - |
| Housing | - |
| Unvouchered expenses | - |
| Special meals | - |
| | <hr/> |
| | \$ <u><u>141,500</u></u> |



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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

November 11, 2019

To the Board of Directors of
The Louisiana Appellate Project

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Louisiana Appellate Project (a Louisiana nonprofit corporation), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2019.

Internal Control over Financial Reporting

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

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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 the Louisiana Appellate Project'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 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 Louisiana Appellate Project's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

THE LOUISIANA APPELLATE PROJECT
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the financial statements of the Louisiana Appellate Project for the year ended June 30, 2019 was unmodified.
2. Internal Control:
 Significant deficiencies: none noted
 Material weaknesses: none noted
3. Compliance and Other Matters:
 Noncompliance material to financial statements: none noted

FINDINGS REQUIRED TO BE REPORTED UNDER GENERALLY ACCEPTED
GOVERNMENTAL AUDITING STANDARDS:

None noted.

SUMMARY OF PRIOR YEAR FINDINGS:

None noted.