

R E P O R T

LOUISIANA HUMAN RESOURCES  
DEVELOPMENT INSTITUTE

JUNE 30, 2020 AND 2019

LOUISIANA HUMAN RESOURCES  
DEVELOPMENT INSTITUTE

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JUNE 30, 2020 AND 2019

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# Duplantier Hrapmann Hogan & Maher, LLP

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## INDEPENDENT AUDITOR'S REPORT

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December 29, 2020

Board of Directors  
Louisiana Human Resources  
Development Institute  
1991 Wooddale Blvd.  
Baton Rouge, LA 70806

### Report on the Financial Statements

We have audited the accompanying financial statements of the Louisiana Human Resources Development Institute (the Institute) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, 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 Human Resources Development Institute as of June 30, 2020 and 2019, 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 Schedule of Compensation, Benefits, and Other Payments to Agency Head as listed in the index to the report 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 29, 2020, on our consideration of the Louisiana Human Resources Development Institute'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 Institute's internal control over financial reporting and compliance.

*Duplantier, Sharpman, Hogan and Gruber, LLP*

New Orleans, Louisiana

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
 STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2020 AND 2019

ASSETS

	<u>2020</u>	<u>2019</u>
Cash	\$ 6,517	\$ 45,806
Accounts receivable - grants	<u>57,782</u>	<u>41,342</u>
 TOTAL ASSETS	 <u>\$ 64,299</u>	 <u>\$ 87,148</u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable	\$ 22,781	\$ 37,919
Payroll taxes payable	4,634	2,519
Accrued payroll and benefits	<u>18,536</u>	<u>21,493</u>
Total liabilities	<u>45,951</u>	<u>61,931</u>

NET ASSETS:

Net assets without donor restrictions	<u>18,348</u>	<u>25,217</u>
Total net assets	<u>18,348</u>	<u>25,217</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 64,299</u>	<u>\$ 87,148</u>
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See accompanying notes.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<b>SUPPORT AND REVENUES:</b>		
Federal grants	\$ 663,428	\$ 632,758
Labor summit	-	41,629
Interest income	3,502	846
Total support and revenues	<u>666,930</u>	<u>675,233</u>
<b>EXPENSES:</b>		
Program	660,323	665,596
Administrative	13,476	12,353
Total expenses	<u>673,799</u>	<u>677,949</u>
Change in net assets	(6,869)	(2,716)
Net assets - beginning of year	<u>25,217</u>	<u>27,933</u>
<b>NET ASSETS</b>	<u>\$ 18,348</u>	<u>\$ 25,217</u>

See accompanying notes.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Program</u>	<u>Administrative</u>	<u>Total</u>
Audit	\$ 10,682	\$ 218	\$ 10,900
Communications	3,458	71	3,529
Fringe benefits and payroll taxes	203,282	4,149	207,431
Insurance	831	17	848
Salaries	426,229	8,699	434,928
Staff Development	845	17	862
Staff Training	3,591	73	3,664
Supplies	3,249	66	3,315
Travel	8,156	166	8,322
	<u>          </u>	<u>          </u>	<u>          </u>
Total	\$ <u>660,323</u>	\$ <u>13,476</u>	\$ <u>673,799</u>

See accompanying notes.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Program</u>	<u>Administrative</u>	<u>Total</u>
Audit	\$ 12,005	\$ 245	\$ 12,250
Bank service fees	290	6	296
Communications	1,941	-	1,941
Fringe benefits and payroll taxes	197,075	4,022	201,097
Insurance	703	14	717
Salaries	389,791	7,955	397,746
Supplies	5,444	111	5,555
Travel	15,858	-	15,858
Labor Summit	42,489	-	42,489
	<u>          </u>	<u>          </u>	<u>          </u>
Total	\$ <u>665,596</u>	\$ <u>12,353</u>	\$ <u>677,949</u>

See accompanying notes.



LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
 STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (6,869)	\$ (2,716)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Increase in:		
Accounts receivable - grants	(16,440)	(1,532)
Increase (decrease) in:		
Accounts payable	(15,138)	37,919
Payroll taxes payable	2,115	401
Accrued payroll and benefits	<u>(2,957)</u>	<u>(527)</u>
Net cash (used) provided by operating activities	(39,289)	33,545
Cash - beginning of year	<u>45,806</u>	<u>12,261</u>
CASH - END OF YEAR	<u>\$ 6,517</u>	<u>\$ 45,806</u>

SUPPLEMENTAL DISCLOSURES OF  
 CASH FLOW INFORMATION:

Cash paid for:

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

See accompanying notes.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

NATURE OF OPERATIONS:

Louisiana Human Resources Development Institute (the Institute) is a nonprofit corporation established to operate a state-wide, multi-service worker assistance program. The assistance includes providing core and intensive Rapid Response services on a state-wide basis at times and locations determined by the Louisiana Workforce Commission, the employer and the needs of the affected workers. The Institute's staff is housed state-wide in Business and Career Solutions Centers (BCSC) in locations that will serve to cover all eight regions of the state. Services are offered 24/7 to meet the needs of employers, shift schedules, and affected workers. The overall goal of the Institute's services is to assist workers dislocated by mass layoffs, facility closures, and disasters in securing and retaining employment as quickly as possible. The Institute's primary source of revenue is federal government grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The significant accounting policies applied in the preparation of the accompanying financial statements are as follows:

Basis of Accounting and Presentation:

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

The statement of activities presents expenses of the Institute's operations functionally between administrative and program. This estimate is based on time spent between administrative and program functions of the staff.

The Institute's statements are presented in accordance with the Financial Accounting Standards Board (FASB) in its Accounting Standards Update (ASU) 2016-14 – *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. Net asset classes are reported in one of two asset classes – with donor restrictions and without donor restrictions. Net assets – without donor restrictions are not subject to or are no longer subject to donor-imposed stipulations. Net assets – with donor restrictions are limited by donor-imposed time and/or purpose restrictions. At June 30, 2020 and 2019, the Institute has no net assets with donor restrictions.

Support and Revenue:

The Institute receives as revenue and support grant revenues which management has determined are contributions. The Institute recognizes contributions when cash, securities, or other assets; an unconditional promise to give. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Support and Revenue: (Continued)

donor restriction, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions, and reported in the statement of activities as net assets released from donor restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions. All of the grant funds received by the Institute are reimbursable therefore all conditions have been met prior to receiving funds.

Income Taxes:

The Institute is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). Accordingly, no provisions for federal or state income taxes have been recorded in the financial statements.

New Accounting Pronouncements:

Beginning July 1, 2019, the Institute adopted the requirements of ASU No. 2018-08, *Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The update clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for certain exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities. The Institute analyzed the provisions of ASU No. 2018-08 and concluded that no changes to their revenue recognition are needed to conform to the new standard. In addition, there was no cumulative effect adjustment to opening net assets.

Beginning July 1, 2018, the Institute 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 and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions. A footnote on liquidity has also been added (Note 5).

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Statements of Cash Flows:

For purposes of the statements of cash flows, the Institute considers cash and cash equivalents to be all items designated as "cash" on the statements of financial position.

Accounts Receivable - Grants:

Accounts receivable - grants represent amounts due from the grantor for grants to provide services.

The Institute has elected to charge the write-off of accounts receivable directly to bad debt expense in the year such accounts are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by accounting principles generally accepted in the United States of America, as accounts receivable from grantors are considered fully collectible.

Estimates:

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

2. PENSION PLAN:

The Institute provides a retirement benefit for its employees under a Simplified Employee Pension (SEP) Plan with contributions made to the employee's individual retirement account. The Institute contributes at a rate of 10% of gross salary. All employees with 90 days of service are eligible to participate in the Plan. Employer contributions by the Institute were \$43,480 and \$39,775 for the years ended June 30, 2020 and 2019, respectively.

3. SICK LEAVE:

All employees of the Institute are entitled to 13 days of sick leave each year. Unused sick leave may be carried over to the following year. The Institute does not pay employees for accumulated leave at termination of employment.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

4. ACCOUNTS RECEIVABLE - GRANTS:

As of June 30, 2020 and 2019, the Institute had receivables from a grantor agency in the amount of \$57,782 and \$41,342, respectively. These receivables represent the reimbursement of grant related expenses incurred and are deemed fully collectible.

5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The Institute 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 the Institute's financial assets (cash and cash equivalents, and investments) as June 30, 2020 and 2019, reduced by amounts not available for expenses within one year of balance sheet date:

	<u>2020</u>	<u>2019</u>
Financial assets:		
Cash and equivalents	\$ 6,517	\$ 45,806
Accounts receivable -grants	<u>57,782</u>	<u>41,342</u>
Total financial assets	<u>64,299</u>	<u>87,148</u>
Less those unavailable for expenses within on year due:		
Accounts payable	(22,781)	(37,919)
Accrued payroll and benefits	<u>(23,170)</u>	<u>(24,012)</u>
Total contractual restrictions	<u>(45,951)</u>	<u>(61,931)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 18,348</u>	<u>\$ 25,217</u>

6. CONCENTRATIONS:

The Institute's main source of revenue is federal grants passed through the Louisiana Workforce Commission. A significant reduction in the level of this support, if this were to occur, may have an effect on the Institute's programs and activities.

7. CONCENTRATION OF CREDIT RISK:

The Institute maintains cash balances at various financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Institute did not exceed the insured limit at June 30, 2020 and 2019.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

8. RELATED PARTIES:

The Institute shares office space at no cost with the Louisiana Workforce Commission, sole source of revenue for the Institute. The annual estimated cost of this benefit has not been determined.

9. RECLASSIFICATION:

Certain amounts in the prior year's financial statements have been reclassified for comparative purposes to conform with the presentation in the current financial statements.

10. RISK AND UNCERTAINTIES:

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. We expect this matter may continue to negatively impact the results of our operations and financial position but the related financial impact cannot be reasonably estimated at this time.

11. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date that the financial statements were available to be issued on December 29, 2020 and determined that no events occurred that required disclosure.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD  
JUNE 30, 2020

**Agency Head Name:** Brenda Williams, Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 61,971
Benefits - insurance	6,350
Benefits - retirement	6,197
Reimbursements	451



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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*

December 29, 2020

Board of Directors  
Louisiana Human Resources  
Development Institute

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 Human Resources Development Institute (the Institute), a nonprofit organization, which comprise the statement of financial position as of June 30, 2020, 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 December 29, 2020.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Institute'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 Institute's internal control. Accordingly, we do not express an opinion on the effectiveness of the Institute'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider to be a material weakness. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2020-01 to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Institute'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*.

### **Louisiana Human Resources Development Institute's Response to Finding**

The Institute's response to the finding identified in our audit is described in the accompanying schedule of findings. The Institute's response was not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 Institute'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 Institute'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, Sharpner, Hogan and Grady, LLP*

New Orleans, Louisiana

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS:

Financial Statements:

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

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

SEGREGATION OF DUTIES: (2020-01)

Condition and Criteria: The Institute is not large enough to permit an adequate segregation of employee duties for effective internal control over general ledger, cash receipts, cash disbursements, and bank reconciliations.

Cause: The size of the Institute and the limited number of employees do not permit an adequate segregation of duties.

Effect: Errors, either intentional or unintentional, could occur and not be detected in a timely manner and in the ordinary course of operations.

Recommendation: Due to the size of the Institute's operations, it does not have sufficient staff to establish adequate segregation of duties. Management should consider if the cost associated with reducing this deficiency in the design or operation of the internal control is considered to be justified.

Management's Response: Management has noted this condition and has determined that the cost necessary to establish adequate segregation of duties is not justifiable at this time.

LOUISIANA HUMAN RESOURCES DEVELOPMENT INSTITUTE  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2020

SECTION II - FINDINGS REQUIRED TO BE REPORTED UNDER GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS: (Continued)

SEGREGATION OF DUTIES: (2019-01)

<u>Condition and Criteria:</u>	The Institute is not large enough to permit an adequate segregation of employee duties for effective internal control over general ledger, cash receipts, cash disbursements, and bank reconciliations.
<u>Cause:</u>	The size of the Institute and the limited number of employees do not permit an adequate segregation of duties.
<u>Effect:</u>	Errors, either intentional or unintentional, could occur and not be detected in a timely manner and in the ordinary course of operations.
<u>Recommendation:</u>	Due to the size of the Institute's operations, it does not have sufficient staff to establish adequate segregation of duties. Management should consider if the cost associated with reducing this deficiency in the design or operation of the internal control is considered to be justified.
<u>Management's Response:</u>	Management has noted this condition and has determined that the cost necessary to establish adequate segregation of duties is not justifiable at this time.
<u>Status:</u>	This comment was repeated in the current year.