LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

FINANACIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2025

WITH

INDEPENDENT AUDITOR'S REPORTS

CONTENTS

HoganTaylor

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Louisiana Coalition Against Domestic Violence, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Louisiana Coalition Against Domestic Violence, Inc., which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Louisiana Coalition Against Domestic Violence, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Louisiana Coalition Against Domestic Violence, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Louisiana Coalition Against Domestic Violence, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the schedule of compensation, benefits and other payments to agency head or chief executive officer and the schedule of expenditures of federal awards are 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 GAS, we have also issued our report dated June 25, 2026, on our consideration of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with GAS in considering Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

Hogan Taylor LLP

Baton Rouge, Louisiana
June 25, 2026

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2025

Assets	
Current assets:	
Cash	$ 729,035
Grants and contracts receivable	1,267,987
Prepaid expenses	3,500
Total current assets	2,000,522
Property and equipment, net	28,119
Operating lease right-of-use asset	147,701
Total assets	$ 2,176,342
Liabilities and Net Assets	
Current liabilities:	
Current portion of operating lease liability	$ 29,431
Accounts payable	990,255
Accrued vacation and payroll liabilities	83,188
Deferred revenue	10,400
Total current liabilities	1,113,274
Operating lease liability, net of current portion	118,708
Total liabilities	1,231,982
Net assets:	
Without donor restrictions	916,547
With donor restrictions	27,813
Total net assets	944,360
Total liabilities and net assets	$ 2,176,342

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

Year ended December 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenue			
Grants and contracts - federal and state	$ 10,341,405	$ -	$ 10,341,405
Member dues	12,600	-	12,600
Contributions	78,697	19,813	98,510
Training and other revenue	8,498	-	8,498
Net assets released from donor restrictions	22,158	(22,158)	-
Total public support and revenue	10,463,358	(2,345)	10,461,013
Expenses			
Program services:			
Training and technical assistance	1,045,588	-	1,045,588
Social change / public awareness	98,166	-	98,166
Statewide toll free domestic violence hotline	65,583	-	65,583
Housing and other assistance	9,042,700	-	9,042,700
Total program services	10,252,037	-	10,252,037
General and administrative	89,959	-	89,959
Total expenses	10,341,996	-	10,341,996
Change in net assets	121,362	(2,345)	119,017
Net assets, beginning of year	795,185	30,158	825,343
Net assets, end of year	$ 916,547	$ 27,813	$ 944,360

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2025

	Program Services						
	Training and Technical Assistance	Social Change/ Public Awareness	Statewide Toll Free Domestic Violence Hotline	Housing and Other Assistance	Total Program Services	General and Administrative	Total
Expenses:							
Salaries and wages	$ 440,460	$ 53,389	$ 34,807	$ 260,584	$ 789,240	$ 53,806	$ 843,046
Employee benefits	128,139	15,996	11,024	93,076	248,235	12,053	260,288
Occupancy	39,458	4,146	19,181	23,567	86,352	2,073	88,425
Pass-through grants for direct services	-	-	-	8,521,779	8,521,779	-	8,521,779
Contract services	300,927	3,900	-	59,496	364,323	6,918	371,241
Supplies	12,028	3,475	-	12,503	28,006	2,479	30,485
Travel	24,081	3,939	-	20,548	48,568	4,109	52,677
Conference and training	40,834	5,327	-	181	46,342	4,044	50,386
Insurance	6,529	1,503	-	775	8,807	387	9,194
Printing and reproduction	18,618	591	571	383	20,163	295	20,458
Licenses, dues, and fees	21,316	3,424	-	4,205	28,945	2,163	31,108
Advertising	934	33	-	45,603	46,570	410	46,980
Depreciation	8,550	2,443	-	-	10,993	1,222	12,215
Other	3,714	-	-	-	3,714	-	3,714
Total expenses	$ 1,045,588	$ 98,166	$ 65,583	$ 9,042,700	$ 10,252,037	$ 89,959	$ 10,341,996

See notes to financial statements.

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENT OF CASH FLOWS

Year ended December 31, 2025

Cash Flows from Operating Activities	
Change in net assets	$ 119,017
Adjustments to reconcile change in net assets to net cash provided by operating activates:	
Depreciation	12,215
Amortization of operating lease right-of-use asset	37,548
Changes in operating assets and liabilities:	
Grants and contracts receivable	2,777,484
Operating lease right-of-use asset	(170,026)
Operating lease liability	132,916
Accounts payable	(2,705,572)
Accrued vacation and payroll liabilities	15,690
Deferred revenue	9,600
Net cash provided by operating activities	228,872
Cash Flows from Investing Activities	
Purchase of property and equipment	(8,231)
Net change in cash	220,641
Cash, beginning of year	508,394
Cash, end of year	$ 729,035
Supplemental Schedule of Noncash Operating Activities	
Operating lease right-of-use asset obtained in exchange for operating lease liability	$ 164,469

See notes to financial statements.

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

Note 1 – Nature of Organization

The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) is a nonprofit organization created on April 26, 1982, to lead a statewide collaborative effort to end domestic violence, provide technical assistance and training, advocate for and administer financial support, provide statewide leadership on public policy, collect and maintain domestic violence reference materials, and advocate change in existing legislation and adoption of new legislation which will contribute to the eradication of domestic violence in Louisiana.

LCADV operates the following programs:

Training and Technical Assistance – LCADV provides education, support, training and technical assistance to family violence programs and direct service providers to encourage appropriate and comprehensive responses to family violence within the state of Louisiana. Recipients of training and technical assistance include member programs, judicial and law enforcement agencies, child serving agencies, housing agencies, health care and mental health agencies, other social welfare agencies, and the business community.

Social Change/Public Awareness – LCADV leads social change throughout the state by facilitating efforts such as task forces and engaging in community education and awareness through media, distribution of educational materials, awareness campaigns, and social media.

Statewide Toll Free Domestic Violence Hotline – LCADV maintains and markets the statewide toll-free domestic violence hotline, which routes callers immediately to a source of help in a crisis. LCADV markets the hotline number through media, billboards, and printed materials.

Housing and Other Assistance – LCADV provides direct assistance to programs and survivors through formal partnerships with its member programs. This expands the capacity of local programs to provide low-barrier, survivor-centered assistance with needs including but not limited to emergency shelter, financial empowerment, and housing stability.

Public Policy – LCADV serves as a resource center, primary point of contact, and clearinghouse on domestic violence information to support the development and implementation of policies, protocols, and procedures to enhance domestic violence intervention and prevention throughout the state of Louisiana. Expenditures related to public policy are included with general and administrative expenses.

Note 2 – Summary of Significant Accounting Policies

<u>Basis of accounting and presentation</u>

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). LCADV is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of LCADV. These net assets may be used at the discretion of LCADV's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of LCADV or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

<u>Use of estimates</u>

The preparation of financial statements in conformity with U.S. GAAP 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 revenue, support, and expenses during the reporting period. Actual results could differ from the estimates that were used.

<u>Cash and cash equivalents</u>

For purposes of the statement of cash flows, LCADV considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. LCADV had no cash equivalents at December 31, 2025.

<u>Grants and contracts receivable</u>

Grants and contracts receivable are recorded at net realizable value consisting of the carrying amount less an allowance for credit losses. LCADV evaluates the collectibility of its grants and contracts receivable on an individual basis and does not require collateral. Management believes all grants and contracts receivable are fully collectable; therefore, there was no allowance recorded at December 31, 2025. The beginning balance of grants and contracts receivable as of January 1, 2025, was $4,045,471.

<u>Property and equipment</u>

Property and equipment are recorded at cost or, if donated, at fair market value at the date of donation. Depreciation is provided for using the straight-line method, calculated to extinguish the book value of the assets over their respective useful lives (3 - 7 years for equipment, software, and furnishings). Expenditures for major additions of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

<u>Leases</u>

In accordance with ASC 842, *Leases*, LCADV determines if an arrangement is a lease at inception primarily based on the determination of the party responsible for directing the use of an underlying asset within a contract. Operating lease right-of-use assets represent LCADV's right to use an underlying asset for the lease term, and lease liabilities represent LCADV's obligation to make lease payments arising from the lease. Operating lease right-of-use assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of committed lease payments, LCADV uses its incremental borrowing rate based on the information available at the lease commencement date which includes significant assumptions made including the organization's estimated credit rating and annual percentage yields from debt financings of organizations of similar size and credit rating over a loan term approximating the remaining term of each lease. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the entity will exercise any such options.

Lease expense is recognized on a straight-line basis over the expected lease term. LCADV elected to not apply the recognition requirements of ASC 842 to short-term leases with terms of 12 months or less which do not include an option to purchase the underlying asset. For short-term leases, lease payments are recognized as operating expenses on a straight-line basis over the lease term. LCADV elected to account for lease and nonlease components as a single lease component. Additional information and disclosures required by ASC 842 are presented in Note 8.

Revenue recognition

LCADV has multiple revenue streams that are accounted for as reciprocal exchange transactions including member dues, sales of supplies, and state contracts.

Member dues – Member dues are recognized ratably over the period of membership. Unearned member dues revenue is reflected as deferred revenue on the statement of financial position. Management has adopted the practical expedient whereby costs to obtain member contracts are not capitalized as the length of a membership contract does not exceed one year.

Sales of supplies – Sales of supplies, which is included in training and other revenue on the statement of activities and change in net assets, include one-time sales of various items. Revenue is recognized at the point in time of the sale as no subsequent performance obligations exist.

State contracts – Because LCADV's performance obligations relate to contracts with a duration that does not exceed one year, LCADV has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers,* and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. There are no incremental costs of obtaining a contract and no significant financing components. Transaction prices are specific to a distinct performance obligation and do not consist of multiple transactions.

Contributions

LCADV reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and change in net assets as net assets released from restrictions.

Grants

LCADV receives grant funding from various governmental entities to provide a variety of program services to the public based on specific requirements included in the agreement. Such grants are nonreciprocal transactions and include conditions stipulated by the entity and are, therefore, accounted for as conditional contributions. Public support is recognized as conditions are satisfied, primarily as expenses are incurred. Cash received on grants prior to incurring allowable expenses are recorded as deferred revenue.

Accrued vacation

Accrued vacation is earned at varying rates from two to four weeks per year depending on length of service. A maximum of two weeks paid time off may be carried over at each employee's anniversary date. At December 31, 2025, the balance of accrued vacation was $56,641, which is included in accrued vacation and payroll liabilities on the statement of financial position.

Income taxes

LCADV has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes. LCADV has been classified as an organization other than a private foundation. Accordingly, no provision has been made for income taxes.

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If LCADV were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors.

Functional expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, which is allocated on a square-footage basis; supplies and depreciation, which are allocated based on a study of supply and asset usage; as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

Subsequent events

Management of LCADV evaluated all subsequent events through June 25, 2026, the date the financial statements were available to be issued.

Note 3 – Financial Assets and Liquidity Resources

As of December 31, 2025, the following financial assets could be made readily available to meet general expenditures within one year of the statement of financial position date:

Cash	$ 729,035
Grants and contracts receivable	1,267,987
Financial assets available to meet cash needs for general expenditures within one year	$ 1,997,022

As part of its liquidity management, LCADV has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. In addition to the above amounts, LCADV has an unused line of credit with a financial institution of $30,000. Additional information on the line of credit is presented in Note 5.

Note 4 – Property and Equipment

Property and equipment are comprised of the following as of December 31, 2025:

Equipment, software, and furnishings	$ 109,725
Less: accumulated depreciation	(81,606)
Property and equipment, net	$ 28,119

Note 5 – Line of Credit

LCADV has an unused $30,000 line of credit with a bank at December 31, 2025. The line of credit will continue until termination of the credit line account by the lender or LCADV. Interest on the line of credit is variable and was 11.75% at December 31, 2025. The line of credit is collateralized by the personal guarantee of an officer of LCADV.

Note 6 – Net Assets with Donor Restrictions

Net assets with purpose or time donor restrictions were comprised of the Financial Empowerment Program of $27,813 at December 31, 2025.

Note 7 – Board Designated Net Assets

Included in net assets without donor restrictions as of December 31, 2025, are board-designated net assets of $12,722 for the Survivor Stability Program.

Note 8 – Operating Lease

LCADV leases office space under an operating lease, which expires May 31, 2030. The lease agreement does not contain any material residual value guarantees or restrictive covenants.

Supplemental statement of financial position information related to LCADV's operating lease as of December 31, 2025, is as follows:

Assets:	
Operating lease right-of-use asset	$ 147,701
Liabilities:	
Operating lease liability	$ 148,139
Less: current maturities of operating lease liability	(29,431)
Operating lease liability, net of current portion	$ 118,708

Future minimum lease payments under the noncancelable operating lease as of December 31, 2025, are as follows:

2026	$ 37,477
2027	37,849
2028	38,228
2029	38,612
2030	16,155
Total lease payments	168,321
Less: imputed interest	(20,182)
Total operating lease liability	$ 148,139

Operating lease expense amounted to $37,548 for the year ended December 31, 2025, and is included in occupancy expense on the statement of functional expenses. Cash paid for amounts included in the measurement of the operating lease liability for the year ended December 31, 2025, was $37,110. As of December 31, 2025, the weighted-average lease term was 4.42 years and the weighted-average discount rate was 6%.

Note 9 – Retirement Plan

Employees of LCADV have the option to enroll in a 403(b)-retirement plan after their 90-day probation period has ended. LCADV will match, dollar for dollar, the employee's annual contribution, up to the maximum of 3% of the employee's annual gross salary. Contributions for the year ended December 31, 2025, were $21,990, which are included in employee benefits expense on the statement of functional expenses.

Note 10 – Contingencies

LCADV participates in federal and state grant programs, which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that LCADV has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired.

In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs disallowed would be recognized in the period agreed upon by the grantor agency and LCADV.

Note 11 – Board of Directors Compensation

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

Note 12 – Economic Dependency

LCADV derives revenue through grants and contracts administered by the federal government and the State of Louisiana. The grant and contract amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds received by LCADV could be reduced significantly by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year. For 2025, 99% of LCADV's revenue was from federal and state government grants and contracts.

Note 13 – Concentration of Credit Risk

At various times during the year ended December 31, 2025, cash on deposit with one banking institution exceeded the amount insured by the Federal Deposit Insurance Corporation; however, LCADV has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these balances at December 31, 2025.

SUPPLEMENTARY INFORMATION

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

Year ended December 31, 2025

Agency Head: Mariah Wineski, Executive Director

Purpose:	Amount
Salary	$ 175,000
Benefits - insurance	9,946
Benefits - retirement	5,250
Benefits - cellphone	960
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	4,258
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended December 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Federal Expenditures
United States Department of Justice:		
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice		
Crime Victim Assistance	16.575	$ 128,737
Legal Assistance for Victims	16.524	333,043
Violence Against Women Formula Grants	16.588	55,420
Total passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice		517,200
State Domestic Violence and Sexual Assault Coalitions	16.556	115,582
Total United States Department of Justice		632,782
United States Department of Health and Human Services:		
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	568,798
Total United States Department of Health and Human Services		568,798
United States Department of Housing and Urban Development:		
Continuum of Care Program	14.267	1,521,493
Total United States Department of Housing and Urban Development		1,521,493
Total Expenditures of Federal Awards		$ 2,723,073

See independent auditor's report and notes to schedule of expenditures of federal awards.

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended December 31, 2025

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Louisiana Coalition Against Domestic Violence, Inc. under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200*, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Louisiana Coalition Against Domestic Violence, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Louisiana Coalition Against Domestic Violence, Inc.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Loans and Loan Guarantee Programs

Louisiana Coalition Against Domestic Violence, Inc. had no loans or loan guarantee programs outstanding as of December 31, 2025, for those loans described in 2 CFR 200.502(b).

Note 4 – Indirect Cost Rate

Louisiana Coalition Against Domestic Violence, Inc. has elected not to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 5 – Subrecipients

Louisiana Coalition Against Domestic Violence, Inc. did not pass-through any of its federal awards to subrecipients during the year ended December 31, 2025.

Note 6 – Noncash Assistance

No federal awards were expended in the form of noncash assistance during the year ended December 31, 2025.

OTHER REPORTS

HoganTaylor

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*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Louisiana Coalition Against Domestic Violence, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS) issued by the Comptroller General of the United States, the financial statements of Louisiana Coalition Against Domestic Violence, Inc., which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and change in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Louisiana Coalition Against Domestic Violence, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under GAS.

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 GAS in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hogan Taylor LLP

Baton Rouge, Louisiana
June 25, 2026

HoganTaylor

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Louisiana Coalition Against Domestic Violence, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Louisiana Coalition Against Domestic Violence, Inc.'s major federal programs for the year ended December 31, 2025. Louisiana Coalition Against Domestic Violence, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Louisiana Coalition Against Domestic Violence, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200*, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Louisiana Coalition Against Domestic Violence, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Louisiana Coalition Against Domestic Violence, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Louisiana Coalition Against Domestic Violence, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, GAS, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, GAS, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Louisiana Coalition Against Domestic Violence, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hogan Taylor LLP

Baton Rouge, Louisiana
June 25, 2026

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2025

Section I – Summary of Audit Results

Financial Statements

Type of report the auditor issues on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	___ Yes	_X_ No
Significant deficiency(ies) identified?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	___ Yes	_X_ No
Significant deficiency(ies) identified?	___ Yes	_X_ None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ Yes	_X_ No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
14.267	Continuum of Care Program

Dollar threshold used to distinguish between type A and type B programs: $1,000,000

Auditee qualified as low-risk auditee:	_X_ Yes	___ No

Section II – Financial Statement Findings

No findings were noted.

Section III – Federal Award Findings and Questioned Costs

No findings were noted.

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2025

Section II – Financial Statement Findings

1) No findings were noted.

2) A management letter was not issued.

Section III – Federal Award Findings and Questioned Costs

None.

LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEWIDE AGREED-UPON PROCEDURES REPORT

DECEMBER 31, 2025

HoganTaylor

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2025**

To the Board of Directors of Louisiana Coalition Against Domestic Violence, Inc.
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. Louisiana Coalition Against Domestic Violence, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

Louisiana Coalition Against Domestic Violence, Inc. (the entity) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtained and inspected the entity's written policies and procedures and observed whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

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

iii. ***Disbursements***, including processing, reviewing, and approving.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or 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).

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

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

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

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

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

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

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

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

Results:

No exceptions noted.

2) Board or Finance Committee

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

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

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

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

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

Results:

No exceptions noted.

3) Bank Reconciliations

A. Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account and randomly selected four additional accounts (or all accounts if less than five). Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed that:

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

ii. Bank reconciliations included written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within one month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

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

Results:

No exceptions noted.

4) Collections (excluding electronic funds transfers)

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

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

i. Employees responsible for cash collections do not share cash drawers/registers;

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results:

No exceptions noted.

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

Results:

No exceptions noted.

D. Randomly selected two deposit dates for each of the bank accounts selected for Bank Reconciliations procedure #3A. Obtained supporting documentation for each of the deposits and:

i. Observed that receipts are sequentially pre-numbered.

ii. Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

iii. Traced the deposit slip total to the actual deposit per the bank statement.

iv. Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than ten miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

v. Traced the actual deposit per the bank statement to the general ledger.

Results:

No exceptions noted.

5) *Nonpayroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

A. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly selected five locations (or all locations if less than five).

B. For each location selected under procedure #5A above, obtained a listing of those employees involved with nonpayroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties, and observed that job duties are properly segregated such that:

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

ii. At least two employees are involved in processing and approving payments to vendors;

iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Results:

No exceptions noted.

C. For each location selected under procedure #5A above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. Randomly selected five disbursements for each location, obtained supporting documentation for each transaction, and

i. Observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

ii. Observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Results:

No exceptions noted.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly selected five nonpayroll-related electronic disbursements (or all electronic disbursements if less than five) and observed that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

Results:

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

A. Obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtained management's representation that the listing is complete.

B. Using the listing prepared by management, randomly selected five cards (or all cards if less than five) that were used during the fiscal period. Randomly selected one monthly statement or combined statement for each card. Obtained supporting documentation, and

i. Observed whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder; and

ii. Observed that finance charges and late fees were not assessed on the selected statements.

Results:

No exceptions noted.

C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly selected ten transactions (or all transactions if less than ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

Results:

No exceptions noted.

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

Results:

No exceptions noted.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

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

i. If reimbursed using a per diem, observed that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

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

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

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

Results:

No exceptions noted.

8) Contracts

A. Obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtained management's representation that the listing is complete. Randomly selected five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and

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

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

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

iv. Randomly selected one payment from the fiscal period for each of the five contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Results:

The entity had no agreements/contracts for professional services, materials and supplies, leases, or construction activities that were initiated or renewed during the fiscal period; therefore, these procedures are not applicable.

9) Payroll and Personnel

A. Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly selected five employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

Results:

No exceptions noted.

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

i. Observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

ii. Observed whether supervisors approved the attendance and leave of the selected employees or officials;

iii. Observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

iv. Observed the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Results:

No exceptions noted.

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

Results:

No exceptions noted.

D. Obtained management's representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.

Results:

No exceptions noted.

10) Ethics

The Louisiana Code of Ethics is not applicable to the entity: therefore, these procedures are not applicable.

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

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

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

B. Inquired and/or observed whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service

The entity does not have any debt; therefore, these procedures are not applicable.

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

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

12) Fraud Notice

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

Results:

Not applicable; there were no misappropriations of public funds or assets identified during the fiscal period.

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

Results:

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

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

Results:

We performed these procedures and discussed the results with management.

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

Results:

We performed these procedures and discussed the results with management.

C. Obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly selected five computers and observed while management demonstrated that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results:

We performed these procedures and discussed the results with management.

D. Randomly selected five terminated employees (or all terminated employees if less than five) using the list of terminated employees obtained in procedure #9C. Observed evidence that the selected terminated employees have been removed or disabled from the network.

Results:

We performed these procedures and discussed the results with management.

E. Using the five randomly selected employees/officials from Payroll and Personnel procedure #9A, obtained cybersecurity training documentation from management, and observed that the documentation demonstrated that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267.

Results:

Louisiana R.S. 42:1267 is not applicable to the entity since the entity is not a state or local agency.

14) Prevention of Sexual Harassment

Louisiana R.S. 42:342-344 is not applicable to the entity; therefore, these procedures are not applicable.

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

B. Observed that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

C. Obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

ii. Number of sexual harassment complaints received by the agency;

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

v. Amount of time it took to resolve each complaint.

We were engaged by Louisiana Coalition Against Domestic Violence, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Louisiana Coalition Against Domestic Violence, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Hogan Taylor LLP

Baton Rouge, Louisiana
June 25, 2026