

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION

OAK GROVE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

JUNE 30, 2018

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
JUNE 30, 2018

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JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

ROWLAND H. PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA
VIOLET M. ROUSSEL, CPA, APC
JAY CUTHBERT, CPA, APAC

PAM BATTAGLIA, CPA
DAWN WHITSTINE, CPA



America Counts on CPAs®

Certified Public Accountants

3007 Armand Street

Monroe, Louisiana 71201

Telephone (318) 322-5156 or (318) 323-1411

Facsimile (318) 323-6331

- Accounting & Auditing
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
West Carroll Safe and Drug Free Volunteers, Inc.
d/b/a West Carroll Partners in Prevention
Oak Grove, Louisiana

We have reviewed the accompanying financial statements of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in Schedules I and II is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
Monroe, Louisiana
December 19, 2018

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018

ASSETS

CURRENT ASSETS

Cash	38,491	
Receivables (Less: Reserve for Bad Debts of None)	0	<u>0</u>

<u>TOTAL CURRENT ASSETS</u>		<u>38,491</u>
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FIXED ASSETS

Equipment	3,715	
Less: Accumulated Depreciation	(3,715)	<u>(3,715)</u>

<u>NET FIXED ASSETS</u>		<u>-0-</u>
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<u>TOTAL ASSETS</u>		<u>38,491</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Expenses	3,497	
Notes Payable - Bank	5,580	<u>5,580</u>

<u>TOTAL CURRENT LIABILITIES</u>		9,077
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LONG-TERM DEBT

-0-

<u>TOTAL LIABILITIES</u>		9,077
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NET ASSETS

Unrestricted	29,414	
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<u>TOTAL NET ASSETS</u>		<u>29,414</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>		<u>38,491</u>
---	--	---------------

The accompanying notes are an integral part of these financial statements.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

UNRESTRICTED NET ASSETS

Support

Grants and Contracts	139,812	
Donations - In-Kind	30,300	
Other	<u>662</u>	

<u>TOTAL SUPPORT</u>		170,774
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EXPENSES

Program Services	144,479	
Supporting Services	28,499	
Fund-Raising	<u>-</u>	

<u>TOTAL EXPENSES</u>		<u>172,978</u>
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<u>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</u>		(2,204)
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<u>NET ASSETS AT BEGINNING OF YEAR</u>		<u>31,618</u>
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<u>NET ASSETS AT END OF YEAR</u>		<u>29,414</u>
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The accompanying notes are an integral part of these financial statements.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Substance Abuse Prevention</u>	<u>General and Administrative</u>	<u>TOTAL</u>
Personal Services	89,216	15,744	104,960
Related Benefits	6,857	1,210	8,067
Travel and Training	1,485	1,177	2,662
Operating Supplies/Expenses	8,205	1,335	9,540
Operating Services	4,861	858	5,719
Professional Services	4,530	3,000	7,530
Operating Services - Occupancy	<u>29,325</u>	<u>5,175</u>	<u>34,500</u>
 Total Expenditures Before Depreciation	 144,479	 28,499	 172,978
Depreciation	<u>0</u>	<u>0</u>	<u>0</u>
 <u>TOTAL EXPENSES</u>	 <u>144,479</u>	 <u>28,499</u>	 <u>172,978</u>

The accompanying notes are an integral part of these financial statements.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Increase (Decrease) in Net Assets	(2,204)
Adjustments to Reconcile Increase in Net Assets	
To Net Cash Provided (Used) by Operating Activities	
Depreciation	-
(Increase) Decrease in:	
Operating Assets	-
Increase (Decrease) in:	
Operating Liabilities - Payables	(13)
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	<u>(2,217)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
None	<u>-</u>
<u>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	<u>-0-</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
Loan Repayments	(1,836)
Loan Proceeds	<u>-</u>
<u>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	<u>(1,836)</u>
<u>NET INCREASE (DECREASE) IN CASH</u>	<u>(4,053)</u>
<u>BEGINNING CASH AND CASH EQUIVALENTS</u>	<u>42,544</u>
<u>ENDING CASH AND CASH EQUIVALENTS</u>	<u>38,491</u>
<u>SUPPLEMENTAL CASH BASIS DATA</u>	
Interest Paid	755
Income Taxes Paid	-0-

The accompanying notes are an integral part of these financial statements.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Statement of Presentation

The accompanying financial statements conform to generally accepted accounting principles for not-for-profit organizations, and are prepared on the accrual basis of accounting.

B. Organization

The Organization provides youth prevention and referral services to families and individuals who need assistance with alcohol and drug problems, as well as gambling problems, in West Carroll, Richland, and Morehouse parishes in Louisiana. Services are provided mainly in partnership with parish school boards.

C. Estimates

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

D. Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

E. Budget Policy

Budgets for various programs are prepared by the Organization and approved by grantor of the funds for each respective program. No budgets are prepared for the general fund.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

F. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restrictions on contributions, in which the restrictions are met in the current accounting period, are shown as unrestricted.

G. Cash in Bank

All funds are in institutions insured by an agency of the Federal Government, the Federal Deposit Insurance Corporation.

H. Fixed Assets

Fixed assets are depreciated over their estimated useful lives using the straight-line method. Fixed assets are capitalized for individual cost over \$1,000. Donated assets are valued at market value at date of contributions. Equipment lives are estimated at a five to seven year life.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS:

The Organization receives its monies through various methods of funding. Most of the funds are received from the State of Louisiana, Northeast Delta Human Service Authority. The Organization also receives funds by contributions from both public and private sources. If the Organization loses these funds, it will have an adverse effect on the corporation.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 3 - ACCOUNTS RECEIVABLE - GRANTS:

At June 30, 2018, no amounts were due.

The reserve for bad debts is zero. Amounts are usually collected within 30 days of billing and management reviews accounts receivable monthly for bad debts.

NOTE 4 - BOARD OF DIRECTORS' COMPENSATION:

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 - NON-CASH CONTRIBUTIONS:

The Organization received various non-cash contributions during the year from private and public sources. Contributions for Occupancy costs totaled \$30,300, and have been reported as revenues, as these costs meet the criteria for recognition as contributions, and the offsetting expenses have been reported in the financial statements. The Agency also received donated services from volunteers which have not been recognized as revenue in the basic financial statements as these costs do not meet the criteria for recognition as contributions.

Donated services are recognized as contributions in accordance with professional standards (FASB ASC 958-605-25-16), if the services create or enhance a non-financial asset or require specialized skills, are provided by entities or persons possessing those skills and would need to be purchased if they were not donated. No such services were recognized in the current fiscal year.

Donated facilities are recognized as contributions in accordance with professional standards (FASB ASC 958-605-52-24) as the organization receives free use of some facilities.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 6 - INCOME TAX STATUS:

The Organization applied as a nonprofit corporation and is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code.

NOTE 7 - CHANGES IN FIXED ASSETS:

A summary of changes in fixed assets (recorded at cost) and accumulated depreciation follows:

	<u>Balance</u> <u>June 30, 2017</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2018</u>
Furniture & Equipment	3,715	-0-	-0-	3,715
Accumulated Depreciation	3,715	-0-	-0-	3,715

The State of Louisiana maintains a reversionary right against fixed assets in the event the Organization wishes to dispose of assets or ceases operations.

NOTE 8 - CONTINGENT LIABILITIES:

Amounts received or receivable from grantor/contracting agencies are subject to audit and adjustment by grantor/contracting agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount which may be disallowed by the grantor/contracting agencies cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

NOTE 9 - FAIR VALUES OF FINANCIAL INSTRUMENTS:

The Organization's financial instruments, none of which are held for trading purposes, include cash and a note payable. The Organization estimates that the fair value of all financial instruments at June 30, 2018 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 10 - FUNCTIONAL ALLOCATION OF EXPENSES:

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The Organization has determined that fund-raising costs are not material.

NOTE 11 - RETIREMENT PLAN:

All employees are covered under the social security program. No other retirement plan is maintained.

NOTE 12 - COMPENSATED ABSENCES:

The Organization's policy is to expense compensated absences in the period such leave is used. Amounts of accrued compensation at June 30, 2018 are not material.

NOTE 13 - ADVERTISING:

The Organization expenses advertising expense as incurred. Advertising costs during this year are not material.

NOTE 14 - SOURCES OF REVENUES:

The Organization received the majority of its revenue from the State of Louisiana and from the West Carroll Parish Police Jury and School Board. The loss of these revenues would have an adverse impact on the Organization.

NOTE 15 - NOTES PAYABLE:

The Organization borrows short-term funds from a local bank to support their program until amounts are received from funding sources. At June 30, 2018, the balance due was \$5,580 and the current interest rate was approximately 6.25%. Interest paid during the year was \$755.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 16 - SUBSEQUENT EVENTS:

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed after the balance sheet date require disclosure in the accompanying notes. Management evaluated the activity of the Organization through December 19, 2018, the date the report was available for issue, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosures in the notes to the financial statements.

NOTE 17 - UNCERTAIN TAX POSITIONS:

The Organization is subject to examination by various taxing authorities. Management has reviewed the Organization's activities and believes that no additional amounts or disclosures are needed, as the effect of any uncertain tax positions is not material to the financial statements. The tax returns for the years 2017, 2016, 2015, and 2014 are open for examination by various taxing authorities.

NOTE 18 - RELATED PARTY:

There were no material related party transactions during the year ended June 30, 2018.

SUPPLEMENTARY FINANCIAL INFORMATION

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
COMPENSATION TO BOARD MEMBERS
JUNE 30, 2018

No compensation was paid to any board member during the year ended June 30, 2018.

See independent auditors' report.

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WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
 D/B/A WEST CARROLL PARTNERS IN PREVENTION
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD
 OR CHIEF EXECUTIVE OFFICER
 FOR THE YEAR ENDED JUNE 30, 2018

AGENCY HEAD NAME/TITLE: BRENDA BRADLEY, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	43,416
Benefits-insurance	-0-
Benefits-retirement	3,322
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements - supplies	-0-
Travel	504
Registration Fees	-0-
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

See independent auditors' report.

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
West Carroll Safe and Drug Free Volunteers, Inc.
d/b/a West Carroll Partners in Prevention
Oak Grove, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention and the Legislative Auditor of the State of Louisiana, solely to assist the users in evaluating management's assertions about West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention's compliance with certain laws and regulations during the year ended June 30, 2018 included in the accompanying *Louisiana Attestation Questionnaire*. Management of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention is responsible for the Agency's financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Federal, State, and Local Awards

1. Determine the amount of the Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

There were no local or federal awards. The state awards/contracts were as follows:

<u>State Grants/Awards/Contracts</u>	<u>Contract Period</u>	<u>CFDA or Contract #</u>	<u>Amount Expended</u>
Northeast Delta Human Service Authority Gambling Prevention Services-Youth	FYE 06/30/2018	2000284045	10,000
Youth High Risk Prevention Services	FYE 06/30/2018	2000284066	<u>129,812</u>
<u>Total State Grants/Awards/Contracts</u>			<u>139,812</u>

2. For each federal, state and local award, we randomly selected the lesser of all or six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

Because the Agency administered two awards during the examination period, we had to limit the total number of selected disbursements to 12. We randomly selected at least six disbursement from each award.

3. For the items selected in procedure 2, we traced the amount and payee to supporting documentation to verify proper amount and payee.

We examined supporting documentation for each of the 12 disbursements and found that the payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the 12 disbursements were properly coded to their correct fund (program) and general ledger account.

All 12 of the selected disbursements were coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the disbursements received approval from proper authorities.

We inspected all 12 disbursements and verified that they had documented approval by the appropriate members of the Agency's management.

6. For federal award disbursements selected in procedure 2, we determined whether the disbursements complied with the applicable specific compliance requirements summarized in the Office of Management and Budget's latest *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the OMB *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the award agreement, relating to:

- Activities allowed or unallowed

We reviewed the previously selected disbursements for types of services allowed or not allowed. All items tested complied with the allowability requirements.

- Eligibility

We reviewed the previously selected disbursements for eligibility requirements. None of the disbursements had any eligibility requirements; therefore, this procedure did not apply.

- Reporting

We reviewed the previously selected disbursements for compliance with reporting requirements. The Agency is only required to report units of services provided to the awarding source, therefore, this procedure does not apply.

7. For the programs selected for testing in item 2 that had been closed out during the period under review, we compared the close-out report, when required, with the Agency's financial records to determine whether the amounts agree.

The Agency is only required to report units of services provided to the awarding source. No close out report is required, therefore, this procedure does not apply.

Budget

8. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the final budget.

9. Trace the budget adoption and amendments to the minute book.

The Board of Directors approves the director's report which includes budget(s) and amendments. We traced the adoption of the budgets to the minutes book.

10. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted

amounts by more than 5%.

Open Meetings

11. Examine evidence indicating that agendas for board meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:13 (the open meetings law).

West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention is only required to post a notice of each meeting and the accompanying agenda on the door of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention's office building. Management stated that the board meetings had the notice and agenda posted before the meetings.

Prior Comments and Recommendations

12. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

INTERNAL CONTROL FINDINGS

Prior Year Finding:

As is common in small organizations, management has chosen to engage the auditor to propose certain year-end adjusting journal entries and to prepare the Organization's annual financial statements. This condition is intentional by management based upon the Organization's financial complexity, along with the cost effectiveness of acquiring the ability to prepare financial statements in accordance with generally accepted accounting principles. Consistent with this decision, internal controls over the preparation of year-end adjusting entries and annual financial statements, complete with notes, in accordance with generally accepted accounting principles, have not been established. Under generally accepted auditing standards, this condition represents a significant deficiency in internal controls.

Professional Auditing Standards require that we report the above condition as a control deficiency. The standards do not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Criteria: Proper internal controls under Professional Auditing Standards require management to prepare the Organization's annual financial statements.

Effect: This finding has no material effect on the financial statements.

Recommendation: It is not cost effective for the Organization to cure this control deficiency.

Status: Uncleared

Other Matters

13. Verify that reports were time provided by agency for year ended June 30, 2017 in accordance with R.S. 24:513.

We verified that the organization complied with R.S. 24:513.

14. Inquired of management and report whether the organization entered into any contracts that utilized state funds and was subject to the public bid law while the organization was not in compliance with R.S. 24:513.

As the organization was in compliance with R.S. 24:513, this procedure not required.

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

This report is intended solely for the use of management of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
December 19, 2018

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

DECEMBER 19, 2018(Date Transmitted)

JOHNSON, PERRY, ROUSSEL & CUTHBERT, LLP (CPA Firm Name)

3007 ARMAND ST. (CPA Firm Address)

MONROE, LA 71201 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of JUNE 30, 2018 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes]

No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes]

No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes]

No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes]

No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General**

Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.

Yes

No

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes

No

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes

No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes

No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well

as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

The previous responses have been made to the best of our belief and knowledge.

DECEMBER 19, 2018
Date

Secretary

Brenda Bosher

DECEMBER 19, 2018
Date

Treasurer

Jama Steward

DECEMBER 19, 2018
Date

President

Wally [Signature]