

D.A.R.T.
(Domestic Abuse Resistance Team)

Ruston, Louisiana

Financial Statements

For The Year Ended December 31, 2019

D. A. R. T.
(Domestic Abuse Resistance Team)
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For The Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
D.A.R.T (Domestic Abuse Resistance Team)
Ruston, Louisiana 71270

We have audited the accompanying financial statements of D.A.R.T. (Domestic Abuse Resistance Team), (a nonprofit organization) which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of D.A.R.T. (Domestic Abuse Resistance Team), as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant activities on page 19, the schedule of compensation, reimbursements, benefits and other payments to agency head on page 20, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* on page 23, 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2020, on our consideration of D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 19, 2020

Financial Statements

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Financial Position
December 31, 2019

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 251,947
Investments	146,572
Accounts Receivable	110,833
Prepaid Expenses	1,957
Total Current Assets	<u>511,309</u>

Property and Equipment

Net of accumulated depreciation of \$144,048	236,652
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TOTAL ASSETS

\$ 747,961

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable & Accrued Liabilities	\$ 3,907
Deferred Revenues	6,354
Accrued Salaries & Payroll Taxes	16,140
Accrued Sick Time	13,523
Total Current Liabilities	<u>39,924</u>

Total Liabilities

39,924

Net Assets

Without Donor Restrictions	
Undesignated	386,116
Invested in property and equipment, net of related debt	236,652
With Donor Restrictions	
Time or use restricted for future periods	85,269
Total Net Assets	<u>708,037</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 747,961

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

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Activities
For the Year Ended December 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Grant Revenue			
Public Support:			
Grants	\$ -	\$ 738,021	\$ 738,021
Public Support Donations	92,000	35,351	127,351
Fund Raisings	84,817	-	84,817
Net Assets Released from Restrictions	771,916	(771,916)	-
Total Public Support and Grant Revenue	<u>948,733</u>	<u>1,456</u>	<u>950,189</u>
Other Support:			
Miscellaneous Income	-	-	-
Investment Return	18,150	-	18,150
Total Other Support	<u>18,150</u>	<u>-</u>	<u>18,150</u>
Total Public Support, Grant Revenue, And Other Support	966,883	1,456	968,339
Expenses and Losses:			
Program Services	722,681	-	722,681
Fundraising	347	-	347
Management and General	147,508	-	147,508
Total Expenses	<u>870,536</u>	<u>-</u>	<u>870,536</u>
Loss on Disposal of Equipment	82	-	82
Total Expenses and Losses	<u>870,618</u>	<u>-</u>	<u>870,618</u>
Increase in Net Assets	96,265	1,456	97,721
Net Assets at Beginning of Year	<u>526,501</u>	<u>83,813</u>	<u>610,314</u>
NET ASSETS AT END OF YEAR	<u>\$ 622,766</u>	<u>\$ 85,269</u>	<u>\$ 708,035</u>

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

D.A.R.T
(Domestic Abuse Resistance Team)
Statement of Functional Expenses
For the Year Ended December 31, 2019

	Program Services	Fundraising	Management & General	Total
Salaries	\$ 493,538	\$ -	\$ 74,162	\$ 567,700
Fringe	84,419	-	14,938	99,357
Travel	15,310	-	227	15,537
Operating Expense	80,127	-	24,420	104,547
Supplies	18,961	-	1,932	20,893
Training	1,130	-	-	1,130
Client Care	29,196	-	-	29,196
Audit & Legal Fees	-	-	5,850	5,850
Fund Raising Expenses	-	347	-	347
Depreciation	-	-	25,979	25,979
Totals	\$ 722,681	\$ 347	\$ 147,508	\$ 870,536

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

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Cash Flows
For the Year Ended December 31, 2018

Cash Flows From Operating Activities	
Receipts from Granting Agencies and Contributors	\$ 990,190
Payments to Suppliers for Goods and Services	(177,743)
Payments to Employees	(567,700)
Payments of Payroll Taxes & Fringe Benefits	(96,978)
Net Cash Provided by Operating Activities	<u>147,769</u>
Cash Flows From Investing Activities	
Purchases of Property and Equipment	(34,655)
Increase in Investments	(805)
Net Cash Used by Investing Activities	<u>(35,460)</u>
Cash Flows From Financing Activities	
	-
Net Cash Provided by Financing Activities	<u>-</u>
Net Decrease in Cash and Cash Equivalents	112,309
Cash and Cash Equivalents at Beginning of Year	<u>139,638</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 251,947</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Increase in Net Assets	\$ 97,721
Adjustments to Reconcile Increase in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation	25,979
Unrealized gains on investments	(15,883)
Realized losses on investments	3,236
Non-Cash Contributions	(13,776)
Dividend Income	(5,405)
Loss on Disposition of Equipment	82
Other	2,171
Decrease in Accounts Receivable	51,510
Increase in Accounts Payable and Accrued Liabilities	(202)
Decrease in Prepaid Expenses	374
Increase in Deferred Revenues	(417)
Decrease in Accrued Salaries and Payroll Taxes	2,379
Decrease in Accrued Sick Time	-
Net Cash Provided by Operating Activities	<u><u>\$ 147,769</u></u>

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

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

Note 1 – Summary of Significant Accounting Policies

a. Reporting Entity:

D.A.R.T. (Domestic Abuse Resistance Team) is a nonprofit organization established in 1994 under the provisions of Louisiana law (Louisiana Revised Statutes 12.1201 et. seq. and Section 501 (c) (3) of the Internal Revenue Code) with its mission, as described in its Articles of Incorporation, being “to provide services for abused residents of Lincoln Parish and to organize, maintain, and perpetuate a shelter for the benefit, advantage, and welfare of its citizens of Lincoln Parish, Louisiana, who may be subjected to some form of abuse.” D.A.R.T. was also established to coordinate the activities of other agencies offering services to victims of domestic abuse in Lincoln, Union, Bienville, Claiborne, Jackson, Grant, and Winn Parishes in an effort to avoid unnecessary and wasteful duplication and to provide services not available in the service area.

D.A.R.T. was formed through the efforts of local agencies and is supported by several organizations and offices (including the District Judge’s Office, Ruston City Police Department, Lincoln Parish Health Department, Volunteers of America, Lincoln Parish Sheriff’s Office, Ruston Mental Health Center, District Attorney’s Office, Lincoln Council on Aging, United Way, and Christian Community Action).

Since the inception of D.A.R.T. in January 1994, the Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations. A shelter has been opened in Ruston to provide residential assistance to victims of domestic violence and their dependents. This assistance includes, but is not restricted to, 24-hour shelter to provide safe refuge and temporary lodging for victims of family violence and their dependents; a 24-hour crisis line; individual and group counseling; legal advocacy and case management. In addition, D.A.R.T. has opened 7 non-residential offices to provide non-residential assistance to victims of domestic violence.

b. Presentation of Statements:

ASC section 958-605 *Not-for-Profit Entities, Revenue Recognition* requires that unconditional promises to give (pledges) be recorded as receivables and revenue and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

Net assets, revenues, expenses, and changes in net assets are classified based on the existence or absence of donor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

Net Assets Without Donor Restrictions – Net assets available for use in general operations and are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource has been fulfilled, or both. As of the year ended December 31, 2019, D.A.R.T. does not have any donor-imposed restrictions that are perpetual in nature.

c. Contributions:

D.A.R.T. has adopted ASC 958-310 (Formerly Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and for Contributions made.*) In accordance with ASC 958-310, contributions are recognized when the donor makes a promise to give and are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

D.A.R.T. reports gift of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The organization reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the temporarily restricted or permanently restricted net asset classes. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restriction when the donated or acquired long-lived assets are placed in service.

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 or permanently restricted support that increases those net assets classes. When a qualifying expenditure occurs or a time restriction

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

expires, temporarily restricted assets are recognized in unrestricted net assets as “net assets released from restriction” in the statement of activities.

d. Fund Accounting:

The accounts of the organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. In accordance with FASB ASC 958, fund balances are classified on the Statement of Financial Position as unrestricted, temporarily restricted, or permanently restricted net assets based on the absence or existence and type of donor-imposed restrictions.

Program funding is provided by grants from the following sources:

Emergency Shelter Grant Program

The Louisiana Housing Corporation has deemed it appropriate to grant, through the state, certain sums of money to be used by the Contractor in assisting needy homeless individuals to receive shelter and other essential services to assist pursuant to rules and authorized by this agreement will be performed in accordance with the approved project descriptions(s), approved budget(s), and relevant state and federal directives and policies.

Crime Victims Assistance Grant Program

The program is to be operated by a public agency or non-profit organization, or combination thereof, and provides service to crime victims. The program requires promotion of, within the community served, coordinated public and private efforts to aid crime victims. The program must demonstrate that it will coordinate its activities with other service providers in the community so that the best interests of the crime victim are served and interagency communication enhanced.

Louisiana Department of Children and Family Services, Federal and State Family Violence Funds, TANF funds, & Marriage License and Civil Fee Funds

These funds are to be used to provide services to victims of family violence and their children including crisis intervention, emergency safe shelter, advocacy, support groups, counseling, operation of crisis line, children’s services, and community education and outreach activities.

The program/agency assures and certifies the following upon receipt of State and Federal Family Violence Funds.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

These funds will not be used as direct payment of any victim or dependent of a victim of family violence.

No income eligibility standard will be imposed on individuals receiving assistance of services supported with these funds.

All services shall be provided without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

That the program/agency shall have staffing provision and personnel policy that employment practices will be executed without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

Violence Against Women Grant

The project funds a portion of the legal advocate's salary and fringe benefits to assist clients with services. All activities authorized by this agreement will be performed in accordance with the approved project description(s), approved budget(s) state and federal directives and policies.

Interest on Lawyers' Trust Accounts Grant

The Louisiana Bar Foundation provides grant revenue to assist in providing legal advocacy to the indigent victims of domestic violence. These funds assist in the continuation and expansion of the legal advocacy program.

United Way

The United Way funding is used to pay a portion of the salaries and taxes of several D.A.R.T employees.

e. Budget Policy:

The D.A.R.T. follows these procedures in establishing the budgetary data reflected in these financial statements.

The various grant sources have established budgets by which expenditures are determined and monitored at the time of applications and approval of grants.

The budget is prepared on modified accrual basis, consistent with the basis of accounting for comparability of budgeted and actual revenues and expenditures. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device. Expenditures cannot legally exceed appropriations on an individual fund level.

f. Fixed Assets:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated if listed in schedule of assets. Depreciation of furniture and equipment is provided on the straight-line basis over an estimated useful life of five years. Depreciation of leasehold improvements is provided on the straight-line basis over an estimated useful life of 15 years. The board has established a \$500 capitalization policy.

g. Reclassifications:

Certain amounts presented in the prior year have been reclassified in order to compare with the current year's presentation.

h. Annual and Sick Leave:

Compensated leave will be recorded as fund expenditures in the year in which they are paid. The Agency's sick leave policy provides for the accumulation of up to 80 hours per year and a maximum of 120 hours total. Accumulated sick leave at December 31, 2019 is \$13,523.

i. Use of Estimates:

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

j. Income Tax Status:

D.A.R.T., a non-profit corporation, is exempt from federal income taxation under Section 501(c) (3) of the Internal Revenue Code, except for taxes pertaining to unrelated business income. In addition, it has been determined that D.A.R.T. is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. No provision has been made for income taxes in the accompanying financial statements since D.A.R.T. does not have a significant amount of unrelated business income for the year ended December 31, 2019. The provisions of ASC 740-10 (Formerly FASB Interpretation No. 48 (FIN 48)) were adopted by the organization on January 1, 2009. The adoption of ASC 740-10 did not result in any changes to net assets or deferred income tax liabilities.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

Accrued interest and penalties associated with uncertain tax positions are included as a component of the provision for income taxes. There were no unrecognized tax benefits at January 1, 2009. For the year ended December 31, 2019, there were no unrecognized tax benefits, or accrued interest and penalties. The company files Form 990, an informational tax return in the U.S. federal tax jurisdiction. Federal tax returns prior to 2016 are closed.

k. Cash and Cash Equivalents:

For the purposes of the statement of cash flows, the organization considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents. Fair value approximates carrying amounts.

l. Investments:

ASC section 820 *Fair Value Measurements and Disclosures* and ASC section 825 *Financial Instruments* require all entities to disclose the fair value of financial instruments for which it is practicable to estimate fair value.

The organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Note 2 – Restrictions on Net Assets

Substantially all of the restrictions on net assets at the end of 2019 are related to funds raised through various campaigns targeting local outreach areas. These areas include Bienville, Union, Claiborne, Jackson, and Grant parishes. Public support in the amount of \$85,269 was restricted at December 31, 2019. These restrictions will expire as the funds are utilized for their intended purposes.

Note 3 – Funding Policies and Sources of Funds

D.A.R.T. receives its monies through various methods of funding. The Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations.

Note 4 – Investments

The organization's investments at December 31, 2019, consisted of cash reserve funds, mutual funds, and exchange traded products (ETPs). They are recorded in the financial statements at fair value based on quoted prices in active markets (level 1) of the securities on a recurring basis as summarized below:

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

	Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs)	Other Observable Inputs (Level 2 Inputs)	Significant Unobservable Inputs (Level 3 Inputs)
Cash Reserves	\$ 10,585	\$ -	\$ -
Mutual Funds	99,287	-	-
ETPs	36,700	-	-
Totals	\$ 146,572	\$ -	\$ -

Investment return at December 31, 2019 is as follows:

Net Realized and Unrealized Gains/(Losses)	\$ 12,646
Dividends	5,405
Interest	99
Total Investment Return	\$ 18,150

Note 5 – Accounts Receivable

Accounts receivable at December 31, 2019 consisted of reimbursements for expenses incurred under the following programs:

Crime Victims Assistance	\$ 19,709
Emergency Shelter Grant	17,249
Family Violence Prevention	68,993
Violence Against Women Act	3,378
United Way	1,504
Miscellaneous	-
Total	\$ 110,833

Note 6 – In-Kind Contributions

The organization receives various in-kind contributions from time to time. The value of these contributions is reflected in the accompanying financial statements at estimated fair market value. The primary in-kind contributions consisted of furniture, supplies and equipment.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Agency; but these services do not meet the criteria for recognition as contributed services.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

Note 7 - Fixed Assets

D.A.R.T. has classified its fixed assets as follows:

	Balance December 31, 2018	Additions	Deletions	Balance December 31, 2019
Fixed Assets:				
Office Furniture & Equipment	\$ 56,529	\$ 12,100	\$ 2,804	\$ 65,825
Vehicles	32,458	-	-	32,458
Land	18,650	-	-	18,650
Building & Improvements	138,152	22,555	-	160,707
Leasehold Improvements	103,060	-	-	103,060
Total Fixed Assets	348,849	34,655	2,804	380,700
Less: Accumulated Depreciation	120,791	2,722	25,979	144,048
Net Fixed Assets	\$ 228,058	\$ 37,377	\$ 28,783	\$ 236,652

Current year depreciation was recorded in the amount of \$25,979.

The agency typically purchases fixed assets with funds provided through various funding agencies and grants. The table below summarizes the sources of fixed assets.

	Balance December 31, 2018	Additions	Deletions	Balance December 31, 2019
E.S.G.P	\$ 31,170	\$ 4,734	\$ -	\$ 35,904
C.V.A	41,386	1,429	-	42,815
FVP	32,297	5,745	1,885	36,157
L.C.A.D.V. Rural Projects	16,015	-	-	16,015
R.P.A.P – L.C.A.D.V.	2,612	-	-	2,612
Marriage License/Civil Fees	7,389	-	919	6,470
TANF	2,378	-	-	2,378
D.A.R.T	215,602	22,747	-	238,349
Total Investment in Fixed Assets	\$ 348,849	\$ 34,655	\$ 2,804	\$ 380,700

Note 8 – Board of Director’s Compensation

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

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

Note 9 – Judgments, Claims, and Similar Contingencies

The organization receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowable expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the organization and the Federal or State Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the organizations financial position.

Note 10 – Federally Assisted Programs

D.A.R.T. participates in a number of federally assisted programs. These programs are audited in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the organizations management believes that further examinations would not result in any significant disallowed costs.

Note 11 – Economic Dependency

D.A.R.T. receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Children and Family Services. The grant 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 the funds the organization receives could be reduced significantly and have an adverse impact on its operations.

Note 12 – Concentrations of Credit Risk

The organization maintains deposits in a local financial institution. The carrying amounts of those accounts totaled \$251,947 at December 31, 2019. The corresponding bank balances totaled \$265,662. The balances were covered by federal depository insurance in the amount of \$250,000.

Note 13 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$	166,678
Investments		146,572
Accounts receivable to be collected within one year		110,833
	\$	<u>442,083</u>

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2019

Note 14 - Subsequent Events

Date of Management Evaluation

Management has evaluated subsequent events through June 19, 2020, the date on which the financial statements were available to be issued.

Supplemental Information

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Grant Activities
For the Year Ended December 31, 2019

<u>Revenues</u>	<u>V.A.W.A</u>	<u>FVP</u>	<u>C.V.A</u>
Grant Income	\$ 17,922	\$ 404,721	\$ 158,398
Total Grant Income	<u>17,922</u>	<u>404,721</u>	<u>158,398</u>
<u>Expenditures</u>			
Current:			
Salaries	13,273	293,717	122,856
Fringe	3,717	42,833	22,862
Travel	932	1,716	7,660
Operating Expense	-	53,693	-
Supplies	-	4,933	1,804
Client Care	-	-	-
Training to Public	-	-	-
Equipment - Non-capital	-	2,084	1,786
Capital Outlays	-	5,745	1,430
Total Expenditures	<u>17,922</u>	<u>404,721</u>	<u>158,398</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Operating Transfers - In	-	-	-
Operating Transfers - Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year			
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>E.S.G.</u>	<u>I.O.L.T.A.</u>	<u>United Way</u>	<u>Marriage License</u>	<u>Civil Fees</u>	<u>Allstate</u>	<u>Total</u>
<u>\$ 39,578</u>	<u>\$ 34,646</u>	<u>\$ 67,587</u>	<u>\$ 8,427</u>	<u>\$ 2,987</u>	<u>\$ 3,755</u>	<u>\$ 738,021</u>
<u>39,578</u>	<u>34,646</u>	<u>67,587</u>	<u>8,427</u>	<u>2,987</u>	<u>3,755</u>	<u>738,021</u>
-	27,083	59,079	1,980	643	-	518,631
-	7,563	8,508	151	1,640	-	87,274
-	-	-	-	-	-	10,308
16,473	-	-	4,451	499	-	75,116
4,443	-	-	1,010	74	-	12,264
13,471	-	-	-	-	3,755	17,226
-	-	-	-	-	-	-
458	-	-	835	131	-	5,294
<u>4,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,908</u>
<u>39,578</u>	<u>34,646</u>	<u>67,587</u>	<u>8,427</u>	<u>2,987</u>	<u>3,755</u>	<u>738,021</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency
Head
For the Year Ended December 31, 2019

Agency Head:

Executive Director - Cathy Ayo

Purpose:

Salary	\$ 73,118
Benefits - Payroll Taxes and Insurance	18,958
Travel	227
Reimbursements	425
Total Compensation, Benefits and Other Payments	<u>\$ 92,728</u>

See independent auditors' report.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
D.A.R.T. (Domestic Abuse Resistance Team)
Ruston, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of D.A.R.T. (Domestic Abuse Resistance Team), (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 19, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether D.A.R.T.'s (Domestic Abuse Resistance Team's) financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 19, 2020

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

<u>Grant Title</u>	<u>Fund Number</u>	<u>Sub-Grant Award Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Housing and Urban Development:				
Community Planning and Development				
HUD Emergency Shelter Grants Program to:				
Louisiana Housing Corporation				
Subgranted to City of Ruston				
Emergency Shelter Grant Program				
07-01-18 to 06-30-19		ESGP 2017	14.231	\$ 22,940
01-01-19 to 06-30-20		ESGP 2018	14.231	16,379
Total United States Department of Housing and Urban Development				<u>39,319</u>
United States Department of Justice:				
Bureau of Justice Assistance, subgranted to:				
Louisiana Commission on Law Enforcement and Administration of Criminal Justice				
Domestic Violence Program, Crime Victim Assistance				
01-01-19 to 12-31-2019		CVA	2017-VA-02-4368	16.575
01-01-19 to 12-31-2019		CVA - Jackson/Union	2017-VA-02-4349	16.575
01-01-19 to 12-31-2019		CVA-Grant/Winn	2017-VA-02-4375	16.575
Violence Against Women Formula Grants				
01-01-19 to 12-31-2019		VAWA	2018-WF-03-4747	16.588
Total Department of Justice				<u>17,923</u>
				<u>177,043</u>
United States Department of Health and Human Services:				
Pass through Louisiana Department of Children and Family Services				
Family Violence Prevention and Services				
07-01-18 to 06-30-19		FVP-23	93.671	217,405
07-01-19 to 06-30-20		FVP-24	93.671	185,590
Total Department of Health and Human Services				<u>402,995</u>
Total Federal Awards				<u>\$ 619,357</u>

See independent auditors' report.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to the Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2019

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards included the federal grant activity of D.A.R.T. (Domestic Abuse Resistance Team) is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the presentation of the basic financial statements. These programs have been clustered to create a major type program for audit purposes.

**D.A.R.T. (Domestic Abuse Resistance Team)
Schedule of Findings and Responses
For The Year Ended December 31, 2019**

We have audited the financial statements of D.A.R.T. (Domestic Abuse Resistance Team) as of and for the year ended December 31, 2019, and have issued our report thereon dated June 19, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of and for the year ended December 31, 2019, resulted in an unmodified opinion.

Section I- Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ yes X no Significant Deficiencies ___ yes X no

Compliance

Compliance Material to Financial Statements ___ yes X no

B. Federal Awards – N/A

Internal Control

Material Weaknesses ___ yes ___ no Significant Deficiencies ___ yes ___ no

Type of Opinion on Compliance
For Major Programs

Unmodified ___ Modified _____
Disclaimer _____ Adverse _____

Are their findings required to be reported in accordance with Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Uniform Guidelines Requirements for Federal Awards (Uniform Guidance)?

C. Identification of Major Programs – N/A

Dollar threshold used to distinguish between Type A and Type B programs was \$750,000.

Is the auditee a “low-risk” auditee, as defined by Uniform Guidance?
No.

Section II- Financial Statement Findings

There were no findings for the year ended December 31, 2019.

Section III-Federal Award Findings and Questioned Costs

This section is not applicable for this entity.

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Prior Year Findings
For the Year Ended December 31, 2019

A. Report on Internal Control and Compliance Material to the Financial Statements

There were no prior year findings for the year ended December 31, 2018.

Management Letter

No management letter was issued.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Domestic Abuse Resistance Team and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Domestic Abuse Resistance Team (DART) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. DART's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect DART's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the DART's operations):¹
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving
 - d) ***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.

¹ For governmental organization, the practitioner may eliminate those categories and subcategories that do not apply to the organization's operations. For quasi-public organizations, including non-profits, the practitioner may eliminate those categories and subcategories that do not apply to public funds administered by the quasi-public.

periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics²**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the DART's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **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.

Findings: Thirteen exceptions noted where DART's written policies and procedures did not address each of the above categories and subcategories.

Bank Reconciliations

2. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify DART's main operating account. Select DART's main operating account and randomly select 4 additional accounts³ (or all accounts if less than 5). Randomly select one month from

² The Louisiana Code of Ethics is generally not applicable to non-profit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a non-profit, the non-profit should have written policies and procedures relating to ethics.

³ Accounts selected may exclude savings and investment accounts that are not part of the DART's daily business operations.

the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings: No exceptions noted.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

3. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Findings: We obtained the listing and management's representation.

4. For each location selected under #3 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- b) At least two employees are involved in processing and approving payments to vendors.
- c) 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.
- d) 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.

Findings: One exception noted where the employee responsible for processing payments is not prohibited from adding/modifying vendor files.

5. For each location selected under #3 above, obtain DART's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #4, as applicable.

Findings: Five exceptions noted where there the documentation did not include evidence of segregation of duties in the disbursement documentation.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

Findings: We obtained the listing and management's representation.

- 7. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

- b) Observe that finance charges and late fees were not assessed on the selected statements.

Findings: No exceptions noted.

- 8. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe 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).

Findings: One exception noted where the documentation did not include an original itemized receipt showing the detail of what was purchased.

Management's Response

We concur with the results of the procedures and are working diligently to improve controls.

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 25, 2020