

Volunteers for Youth Justice

FINANCIAL STATEMENTS

June 30, 2018



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**Volunteers for Youth Justice
Table of Contents
June 30, 2018**

REPORT

Independent Auditors' Report	1
------------------------------	---

FINANCIAL STATEMENTS

Statement of Financial Position as of June 30, 2018	3
---	---

Statement of Activities for the Year Ended June 30, 2018	4
--	---

Statement of Cash Flows for the Year Ended June 30, 2018	5
--	---

Notes to the Financial Statements	6
-----------------------------------	---

Supplementary Information

Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head	13
--	----

Schedule of Revenue and Expenditures – CASA Assistance Program Grant	14
--	----

Schedule of Findings and Responses	15
------------------------------------	----

INTERNAL CONTROLS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Volunteers for Youth Justice
Shreveport, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Volunteers for Youth Justice (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.

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider 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 Volunteers for Youth Justice as of June 30, 2018 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 Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head is presented in accordance with Act 706 of the Louisiana Revised Statutes (“LRS”) 24:513(A)(3) on page 13 for purposes of additional analysis and is not a required part of the financial statements. The Schedule of Revenue and Expenditures – CASA Assistance Program Grant on page 14 is presented for the purpose of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the Schedule of Revenue and Expenditures – CASA Assistance Program Grant 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 *Government Auditing Standards*, we have also issued our report dated December 10, 2018, on our consideration of Volunteers for Youth Justice’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 Volunteers for Youth Justice’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Volunteers for Youth Justice’s internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

December 10, 2018

Volunteers for Youth Justice Statement of Financial Position

<i>June 30,</i>	2018
Assets	
Current assets	
Cash	\$ 316,761
Grants and contracts receivable	127,611
Total current assets	444,372
Non-current assets	
Property and equipment, net	13,815
Other non-current assets	
Beneficial interest in assets of foundation	285,900
Other	6,321
Total other non-current assets	292,221
Total assets	\$ 750,408
Liabilities and Net Assets	
Current liabilities	
Accounts payable and accrued expenses	\$ 3,034
Deferred revenue	268,000
Total current liabilities	271,034
Total liabilities	271,034
Net assets	
Unrestricted	193,474
Temporarily restricted	45,600
Permanently restricted	240,300
Total net assets	479,374
Total liabilities and net assets	\$ 750,408

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

Volunteers for Youth Justice Statement of Activities

<i>For the year ended June 30, 2018</i>	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Support and Revenue				
Support				
Contributions	\$ 100,419	\$ -	\$ -	\$ 100,419
Foundation and local grants	-	406,000	-	406,000
Federal and state grants	-	904,064	-	904,064
Local government contracts	-	524,748	-	524,748
In-kind rent	132,732	-	-	132,732
Fundraisers and special events	116,085	-	-	116,085
Other miscellaneous support	35,294	-	-	35,294
Total support	384,530	1,834,812	-	2,219,342
Operating revenue				
Program service fees	22,075	-	-	22,075
Total operating revenue	22,075	-	-	22,075
Other revenue				
Investment income	2,028	19,314	-	21,342
Total other revenue	2,028	19,314	-	21,342
Net assets released from restrictions				
Satisfaction of usage restrictions	1,834,812	(1,834,812)	-	-
Total support and revenue	2,243,445	19,314	-	2,262,759
Expenses				
Program expenses	2,213,219	-	-	2,213,219
Management and general	177,921	-	-	177,921
Total expenses	2,391,140	-	-	2,391,140
Change in net assets	(147,695)	19,314	-	(128,381)
Net assets, beginning of year as previously reported	196,144	-	277,445	473,589
Prior period adjustment	134,166	37,145	(37,145)	134,166
Net assets, beginning of year as restated	330,310	37,145	240,300	607,755
Distribution from Community Foundation endowment	10,859	(10,859)	-	-
Net assets, end of year	\$ 193,474	\$ 45,600	\$ 240,300	\$ 479,374

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

Volunteers for Youth Justice Statement of Cash Flows

<i>For the year ended June 30,</i>	2018
<hr/>	
Cash flows from operating activities	
Change in net assets	\$ (128,381)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	6,684
Loss on disposal of obsolete equipment	5,383
Changes in assets and liabilities	
(Increase) decrease in grants and contracts receivable	(4,533)
(Increase) decrease in other assets	(326)
Increase (decrease) in accounts payable and accrued expenses	392
Increase (decrease) in deferred revenue	161,499
<hr/>	
Net cash provided by operating activities	40,718
<hr/>	
Cash flows from investing activities	
Net increase in assets restricted for endowment	(8,455)
Purchase of fixed assets	(8,438)
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Net cash used by investing activities	(16,893)
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Net increase in cash	23,825
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Cash and cash equivalents, beginning of year	292,936
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Cash and cash equivalents, end of year	\$ 316,761
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The accompanying notes are an integral part of these financial statements.

Volunteers for Youth Justice Notes to the Financial Statements

NOTE 1: NATURE OF ACTIVITIES

Volunteers for Youth Justice (the “Organization”) is a nonprofit organization exempt for Federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. Volunteers for Youth Justice is a community volunteer based agency which provides services and resources to youth and their families who have come into contact with either area law enforcement or the courts. Volunteers for Youth Justice programs include the following:

CASA – Specially trained volunteers serve as officers of the court and “friends” to children in need. These volunteer advocates are assigned by judges to speak on behalf of children who have been placed in foster care due to abuse or neglect. Their primary objective is to ensure that each child is placed in a safe, permanent home.

TASC – The purpose of TASC is to provide early identification and assessment of truant children in grades K-5 and the prompt delivery of coordinated interventions to prevent continued unexcused absences.

Jumpstart – A diversion program providing educational workshops in a support group setting with volunteer facilitators trained to address the needs of at risk youth.

Teen Court – A program designed to offer non-violent, first-time juvenile offenders the opportunity to be judged by a jury of their peers, accept responsibility for their actions, and make restitution for their offenses.

Gems & Gents Mentoring – A program that brings together young people with adult mentors who assist with their educational, relational, and emotional development through group sessions, recreational activities, and community service.

Leadership Academy – A program of Gems & Gents, to provide a safe and supportive environment, whereby students are encouraged to improve their academic achievement, develop life skills, and embrace the servant leadership model for giving back to their school and community.

Conflict Resolution – A collaborative effort between Volunteers for Youth Justice and the Caddo Parish School Board, designed to address the dynamics that lead to violent behavior, with the goal of preventing future school fight violations.

Facts of Life Program – A character development curriculum. This program designed to provide adjudicated juvenile offenders from the age of 12-16 with a method of decision making. This program shows participants what is required for a rewarding quality of life and at the same time providing participants with a set of guidelines for making choices by which a good life can be obtained and maintained.

FINS (Families in Need of Services) – Programs for families on the verge of crisis due to the ungovernable behavior of a child. The primary goal of FINS is to secure appropriate services to remedy the family’s dysfunction.

Truancy FINS – Specialized FINS officers work with the Caddo Parish school system, children and their families to identify the root cause of excessive unexcused absences and secure appropriate services to remedy the cause.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board ("FASB") in its Accounting Standards Codification ("ASC"), the single source of authoritative accounting principles generally accepted in the United States of America ("US GAAP"). The Organization has adopted the requirements of FASB ASC Topic 958 "Not-for-Profit Entities." Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities based on the absence or existence of donor-imposed restrictions. Accordingly, net assets and changes therein, may be classified and reported as follows, as financial circumstances require

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations. Some unrestricted net assets may be designated by the governing board of the Organization for specific purposes.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, donors permit all or part of the income earned on these assets to be used for general or specific purposes.

Cash and Cash Equivalents

For the purposes of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents consist principally of demand deposits at commercial banks. There were no cash equivalents at June 30, 2018. The demand deposit balances, as reflected in the banks' records, are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. At June 30, 2018, Volunteers for Youth Justice's cash balances exceeded FDIC insurable limits by \$137,508.

Property and Equipment

Purchased property and equipment are stated at cost. Donated property and equipment are stated at their fair market value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from three to seven years.

Volunteers for Youth Justice Notes to the Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions, Grants and Public Support

In accordance with FASB ASC Topic 958, contributions, grants and public support received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor-imposed restrictions. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. All contributions received are considered available for unrestricted use unless the donor specifies a restriction. Amounts received that are 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.

Grants and Contracts Receivable

Grants and contracts receivable are recorded at the amount billed. The allowance for doubtful accounts is evaluated on a regular basis by management and is based upon management's periodic review of the collectibility of the receivables in light of historical experience, the nature and type of account, adverse situations that may affect the payor's ability to pay and prevailing economic conditions. This evaluation is inherently subjective, as it requires estimates that are susceptible to significant revision as more information becomes available. Receivables deemed uncollectible are charged off against the allowance when management believes the uncollectibility is confirmed. All receivables are considered to be fully collectible within one year; accordingly, no allowance for uncollectible receivables has been recognized as of June 30, 2018.

In-kind Contributions

Volunteers for Youth Justice receives in-kind contributions of office space donated by First Presbyterian Church, Caddo Parish School Board, Caddo Parish Commission, and Willis-Knighton Health System. The contributions of in-kind rent are recorded in the financial statements at their estimated values at the date of receipt. For the year ended June 30, 2018, \$132,732 was recorded for in-kind contributions and rent expense.

Volunteers for Youth Justice also receives in-kind contributions of time donated by volunteer workers. Donated services are recognized as contributions in accordance with FASB ASC 958-605 and subsections, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Volunteers for Youth Justice. Many volunteers donate significant amounts of time to Volunteers for Youth Justice in furthering its programs and objectives. These services are not recognized as contributions in the financial statements because the recognition criteria under FASB ASC 958-605 and subsections were not met. It is impracticable to determine the fair market value of all donated services by volunteers beyond those required to be recognized as income.

Beneficial Interest in Assets of Foundation

Transfers of funds to the Community Foundation of Shreveport-Bossier, specifying Volunteers for Youth Justice as the beneficiary, are accounted for as an asset, in accordance with generally accepted accounting principles, and presented in the statement of financial position under the caption beneficial interest in assets of foundation.

Volunteers for Youth Justice Notes to the Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

Volunteers for Youth Justice is nonprofit Organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law as a charitable Organization whereby only unrelated business income, as defined by Section 509(a)(1) of the Code is subject to federal income tax. Volunteers for Youth Justice currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

Volunteers for Youth Justice adopted the provisions of FASB ASC 740-10-25, Income Taxes - Recognition, on January 1, 2009. Under FASB ASC 740-10-25, an Organization must recognize the tax benefit associated with tax taken for tax return purposes when it is more likely than not the position will be sustained. Volunteers for Youth Justice does not believe there are any material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax benefits. For the year ended June 30, 2018, there were no interest or penalties recorded or included in its financial statements. The tax years from 2014 to 2017 are still open and subject to examination.

Concentration of Risk

Financial instruments that are exposed to concentrations of credit risk consist of cash and grants and contracts receivables. Grant and contracts receivables are principally with federal, state, local agencies, and foundations within the geographic area. Realization of these items is dependent on various individual economic conditions, and Volunteers for Youth Justice does not require collateral or other security to support accounts receivable. Receivables are carried at estimated net realizable values. As of June 30, 2018, two grantors accounted for 89% of grants and contracts receivable.

Approximately 65% of Volunteers for Youth Justice's revenue, excluding in-kind contributions, was from three funding sources, for the year ended June 30, 2018. The current level of Volunteers for Youth Justice's operations and program services may be impacted or segments discontinued if the funding is not renewed.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Date of Management Review

Management of Volunteers for Youth Justice has evaluated all subsequent events through December 10, 2018, the date which the financial statements were available to be issued, concluding there were no events requiring disclosure.

Volunteers for Youth Justice Notes to the Financial Statements

NOTE 3: GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable as of June 30, 2018, are as follows:

Louisiana Judicial Branch (CASA AP)	\$	69,373
Louisiana Commission of Law Enforcement (TASC)		21,249
Louisiana Commission of Law Enforcement (CVA)		22,457
Juvenile Court of Caddo Parish (FINS)		12,449
Other		2,083
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Total grants receivable	\$	127,611
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NOTE 4: BENEFICIAL INTEREST IN ASSETS OF FOUNDATION

In 2008, Volunteers for Youth Justice established a designated agency endowment fund agreement with the Community Foundation of Shreveport-Bossier (the "Foundation") called "The Carolyn Williams Beard Endowment for Volunteers for Youth Justice Fund" (the "Fund"). As the initial gift to the Fund, Volunteers for Youth Justice deposited \$110,300 from permanently restricted net assets. Later that year, an additional \$30,000 of permanently restricted net assets was also deposited by Volunteers for Youth Justice into the Fund. The Community Foundation then provided a dollar-for-dollar match of \$100,000 of endowment as a permanently restricted contribution into the Fund. The Foundation has ownership of the funds while the Organization retains a beneficial interest in the earnings and capital appreciation. Net investment income and/or capital appreciation of the endowment fund, as governed by the Foundation's spending policy, is distributed to Volunteers for Youth Justice at least annually for as long as Volunteers for Youth Justice is a qualified charitable Organization.

The fair market value of the fund at June 30, 2018, was \$285,900. For the year ended June 30, 2018, the Fund earned interest and dividends, which are reflected as temporarily restricted funds in the financial statements. As of June 30, 2018, a distribution of \$10,859 was received by the Organization from the fund and used for operations.

Activity of this beneficial interest is summarized as follows:

Balance at June 30, 2017	\$	277,445
Interest and dividends		4,454
Net realized and unrealized gains		17,579
Distributions to Volunteers for Youth Justice		(10,859)
Administrative fees		(2,719)
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Balance at June 30, 2018	\$	285,900
<hr/>		

**Volunteers for Youth Justice
Notes to the Financial Statements**

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

Furniture and equipment	\$	27,717
Less accumulated depreciaiton		(13,902)
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Property and equipment - net	\$	13,815
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For the year ended June 30, 2018, depreciation expense was \$6,684.

NOTE 6: LEASE COMMITMENTS

Volunteers for Youth Justice has several operating leases for the rental of office space and office equipment that expire in various years through 2023 .

The minimum annual commitments under noncancelable operating leases are as follows:

Fiscal year ending June 30,		
2019	\$	21,966
2020		17,291
2021		10,766
2022		1,704
2023		1,459
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Total	\$	53,186
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NOTE 7: RETIREMENT PLAN

Volunteers for Youth Justice maintains a Simple IRA retirement plan for its employees. Volunteers for Youth Justice contributes 3% of eligible wages. Contributions for the year ended June 30, 2018 totaled \$14,045.

NOTE 8: CONTINGENT LIABILITIES

Volunteers for Youth Justice receives grants that are subject to review and audit by the agency providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

NOTE 9: PRIOR PERIOD ADJUSTMENT

Previously, the entire balance of the fund held at the Community Foundation (the "Foundation") was classified as permanently restricted net assets. It was determined that only the \$240,300 endowment (\$140,300 that Volunteers for Youth Justice deposited with the Foundation and \$100,000 that the Foundation matched) should be recorded in the financial statements as permanently restricted and any earnings or appreciation in the fund should be reflected as temporarily restricted net assets.

The beginning net assets have been restated to reclassify the earnings and appreciation of the Beneficial Interest in Assets of Foundation. See Note 4 for a description of these assets. The effect of the restatement increased the beginning temporarily restricted net assets by \$37,145 and decreased the beginning permanently restricted net assets by \$37,145. The correction of the error had no effect on total net assets.

Also, a prior period adjustment was necessary to correct an error related to recognition of deferred revenue. The net effect of this entry was an increase in beginning unrestricted and total net assets of \$134,166.

Supplementary Information

**Volunteers for Youth Justice
Schedule of Compensation, Reimbursements, Benefits,
and Other Payments to Agency Head
For the Year Ended June 30, 2018**

Agency Head Name: Kelli Todd, Executive Director

Purpose	Amount
Salary	\$ 75,650
Payroll taxes	\$ 5,763
Retirement	\$ 2,205
Insurance	\$ 6,851
Reimbursements	\$ 954
Travel	\$ 919

See Independent Auditors' Report.

Volunteers for Youth Justice
Schedule of Revenue and Expenditures – CASA Assistance Program Grant
For the Year Ended June 30, 2018

Revenue	
Federal - TANF	\$ 432,867
State - CASA AP	211,616
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Total revenue	644,483
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Expenditures	
Salaries	357,856
Fringe	76,465
Professional services	8,917
Operating services	63,192
Travel	28,598
Training	3,926
Equipment	-
Supplies	15,820
Printing and copying	5,405
Administrative costs	84,304
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Total expenditures	644,483
<hr/>	
Excess (deficiency) of revenues over expenditures	\$ -
<hr/> <hr/>	

See Independent Auditors' Report.



**Volunteers for Youth Justice
Schedule of Findings and Responses
For the Year Ended June 30, 2018**

Current Year Findings

None

Prior Year Findings

None



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**Independent Auditors' 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***

To the Board of Directors of
Volunteers for Youth Justice
Shreveport, 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 Volunteers for Youth Justice (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, and have issued our report thereon dated December 10, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Volunteers for Youth Justice'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 Volunteers for Youth Justice's internal control. Accordingly, we do not express an opinion on the effectiveness of Volunteers for Youth Justice'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 Volunteers for Youth Justice'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.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 10, 2018