

JEFF DAVIS
COMMUNITIES AGAINST DOMESTIC ABUSE, INC.

Annual Financial Statements
As of and for the Year Ended December 31, 2017

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.

Annual Financial Statements

As of and for the Year Ended December 31, 2017

TABLE OF CONTENTS

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
Independent Accountant's Review Report	-	-	1-2
Basic Financial Statements:			3
Statement of Financial Position	A		4
Statement of Activities	B		5
Statement of Functional Expenses	C		6
Statement of Cash Flows	D		7
Notes to the Basic Financial Statements	-	-	8-13
Other Supplementary Information			14
Schedule of Compensation, Benefits and Other Payments to Agency Head Or Chief Executive Officer	-	1	15
Other Reports:			16
Independent Accountant's Report on Applying Agreed-Upon Procedures			17-19
Management's Schedule of Prior Year Findings	-	-	20
Schedule of Current Year Findings and Responses	-	-	21
Management's Corrective Actions Plan for Current Year Findings	-	-	22
Louisiana Attestation Questionnaire	-	-	23-24

Mike B. Gillespie
Certified Public Accountant
A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Jennifer L. Doucet, CPA, CGMA, MBA
Eric C. Gillespie, CPA

414 East Nezpique Street
P.O. Box 1347
Jennings, LA 70546
Telephone: (337) 824-7773
Fax: (337) 824-7774

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Jeff Davis Communities Against Domestic Abuse, Inc.
Jennings, Louisiana

I have reviewed the accompanying financial statements of Jeff Davis Communities Against Domestic Abuse, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, 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 the 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, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagement contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

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

Summarized Comparative Information

I previously reviewed Jeff Davis Communities Against Domestic Abuse, Inc.'s 2016 financial statements and in my conclusion dated June 23, 2017, stated that based on my review, I was not aware of any material modifications that should be made to the 2016 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. I am not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for

the year ended December 31, 2017, for it to consistent with the reviewed financial statements from which it has been derived.

Other Matter

Other Supplementary Information

The accompanying other supplementary information, labeled as schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary 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 other supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the other supplementary information. I have not audited the other supplementary information and I do not express an opinion on such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 19, 2018, on the results of my agreed-upon procedures.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana
June 19, 2018

BASIC FINANCIAL STATEMENTS

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2017
(With Comparative Totals for the Year Ended 2016)

	Statement A	
	2017	2016
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 58,956	\$ 5,962
Accounts receivable	34,840	85,048
Inventory	590	840
Prepaid expense	3,520	5,203
Total Current Assets	97,906	97,053
PROPERTY AND EQUIPMENT		
Land	31,000	31,000
Furniture and equipment	31,321	31,321
Leasehold improvements	37,451	37,451
Accumulated depreciation	(57,282)	(54,785)
Net Property and Equipment	42,490	44,987
OTHER ASSETS		
Restricted cash	115,852	100,892
Total Other Assets	115,852	100,892
TOTAL ASSETS	\$ 256,248	\$ 242,932
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 2,434	\$ 1,963
Line of credit	-	9,026
Payroll tax and benefit liabilities	3,509	10,998
Total Current Liabilities	5,943	21,987
NET ASSETS		
Unrestricted	69,068	4,005
Temporarily restricted	150,237	185,940
Permanently restricted	31,000	31,000
Total Net Assets	250,305	220,945
TOTAL LIABILITIES AND NET ASSETS	\$ 256,248	\$ 242,932

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017
(With Comparative Totals for the Year Ended 2016)

Statement B

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total 2017</u>	<u>Total 2016</u>
SUPPORT AND REVENUE					
SUPPORT					
Support from federal, state, and local government	\$ -	\$ 114,040	\$ -	\$ 114,040	\$ 143,978
Contributions	-		-	-	
United Way		20,417		20,417	35,000
LA Bar Association		21,787		21,787	10,000
Zigler Foundation		47,000		47,000	24,000
Mary Kay Foundation				-	20,000
General Contributions	5,553			5,553	7,452
Special events	38,403		-	38,403	41,309
Cookbook sales	90	-		90	87
In-kind contributions		43,442	-	43,442	95,826
Other	17,210		-	17,210	2,781
Net assets released from restriction	282,389	(282,389)	-		-
Total Support	<u>343,645</u>	<u>(35,703)</u>	<u>-</u>	<u>307,942</u>	<u>380,433</u>
TOTAL SUPPORT AND REVENUE	<u><u>343,645</u></u>	<u><u>(35,703)</u></u>	<u><u>-</u></u>	<u><u>307,942</u></u>	<u><u>380,433</u></u>
EXPENSES					
Program service	198,455	-	-	198,455	262,802
Supporting services:					
Administrative	72,141	-	-	72,141	69,680
Fundraising	7,986	-	-	7,986	7,104
TOTAL EXPENSES	<u>278,582</u>	<u>-</u>	<u>-</u>	<u>278,582</u>	<u>339,586</u>
CHANGES IN NET ASSETS	65,063	(35,703)	-	29,360	40,847
NET ASSETS AT BEGINNING OF YEAR	4,005	185,940	31,000	220,945	180,098
NET ASSETS AT END OF YEAR	<u>\$ 69,068</u>	<u>\$ 150,237</u>	<u>\$ 31,000</u>	<u>\$ 250,305</u>	<u>\$ 220,945</u>

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2017
(With Comparative Totals for the Year Ended 2016)

					Statement C
	<u>Program Services</u>	<u>Administrative</u>	<u>Fundraising</u>	<u>Total 2017</u>	<u>Total 2016</u>
Depreciation	\$ 1,874	\$ 623	\$ -	\$ 2,497	\$ 3,731
Employee benefits			-	-	3,622
Insurance	7,571	2,524	-	10,095	8,291
Interest	381	127	-	508	1,649
Materials and supplies	-	-	-	-	35
Occupancy	29,912	9,970	-	39,882	29,767
Office	3,259	1,087	-	4,346	4,737
Other	6,221	2,074	-	8,295	5,388
Payroll taxes	8,279	3,705	-	11,984	13,039
Professional fees	-	5,455	-	5,455	9,225
Salaries	96,908	43,363	-	140,271	148,142
Telephone	6,636	2,212	-	8,848	7,499
Training	-		-	-	-
Travel	3,004	1,001	-	4,005	2,411
Fundraiser	-	-	7,986	7,986	7,104
Victim support	34,410	-	-	34,410	94,946
	<u>\$ 198,455</u>	<u>\$ 72,141</u>	<u>\$ 7,986</u>	<u>\$ 278,582</u>	<u>\$ 339,586</u>

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2017
(With Comparative Totals for the Year Ended 2016)

	Statement D	
	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Change in Net Assets	\$ 29,360	\$ 40,847
Adjustments to reconcile change in net assets to net cash provided (used):		
Depreciation	2,497	3,731
Decrease (Increase) in operating assets:		
Accounts receivable	50,208	(43,156)
Inventory	250	567
Prepaid expense	1,683	(387)
Increase (Decrease) in operating liabilities:		
Accounts payable	471	(672)
Accrued liabilities	(7,489)	(524)
Contributions restricted for long-term purposes:		
Contributions for building fund	-	-
Net Cash Provided (Used) In Operating Activities	<u>76,980</u>	<u>406</u>
Cash flows from investing activities:		
Purchase of assets restricted to investment in property and equipment	-	-
Use of assets restricted to investment in property and equipment	-	48
Net cash provided (used) by investing activities	<u>-</u>	<u>48</u>
Cash flows from financing activities:		
Draws on line of credit	-	16,600
Payments on line of credit	(9,026)	(25,000)
Collections of contributions restricted for long-term purposes:		
Contributions for the building fund	14,960	-
Net cash provided (used) by financing activities	<u>5,934</u>	<u>(8,400)</u>
Net increase (decrease) in cash and cash equivalents	52,994	(7,946)
Cash and cash equivalents at beginning of year	<u>5,962</u>	<u>13,908</u>
Cash and cash equivalents at end of year	<u>\$ 58,956</u>	<u>\$ 5,962</u>
Supplemental disclosures:		
Interest paid	<u>\$ 346</u>	<u>\$ 1,649</u>

See accompanying notes and accountant's report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

INTRODUCTION

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Jeff Davis Communities Against Domestic Abuse, Inc. (CADA) is presented to assist in understanding CADA's financial statements.

A. Nature of Activities

CADA is a nonprofit, community-based program in Jeff Davis Parish organized to safely empower victims of domestic violence and sexual assault to establish lives that are free from violence and the power and control of others. CADA provides free safety and supportive services to victims of domestic violence and sexual assault and their dependent children and public education to the community at large with the intent to promote social change in Jeff Davis Parish. CADA is supported primarily through grants, donor contributions, and an annual fundraiser.

B. Basis of Accounting

The accompanying financial statements presented herein have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

C. Basis of Presentation

The financial statements include certain prior-year information summarized for comparison purposes only. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with CADA's financial statements for the year from which such information was derived.

CADA reports information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of CADA, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. CADA's unspent contributions are reported in this class if the donor limited their use, as are promised contributions that are not yet due.

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as temporarily restricted net assets if the donor has restricted the use of the property or equipment to a particular program. If donors specify a length of time over which the property or

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

equipment must be used, the restrictions expire evenly over the required period. Absent that type of restriction for use, the organization considers the restriction met when the assets are placed in service.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets.

Permanently restricted net assets are resources whose use is limited by donor-imposed restrictions that neither expire by being used or in accordance with a donor's restriction nor by the passage of time.

D. Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments with an initial maturity of three months or less are considered to be cash equivalents.

F. Restricted and Unrestricted Revenue

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions.

G. Income Tax Status

CADA is a not-for-profit organization that is exempt from income taxes under Section 501(C) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reported period. Accordingly, actual results could differ from those estimates.

I. Inventory

Inventory, which consists of cookbooks, is stated at lower of cost or market using the average cost method.

J. Donated Assets

Noncash donations are recorded as contributions at their estimated fair values at the date of donation.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

K. Property and Equipment

Acquisitions of property and equipment in excess of \$500 with a useful life of one year or more are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair market value at the date of donation. Depreciation is provided for in an amount sufficient to relate the cost of depreciable assets to operations over their estimated service lives on the straight-line basis. Depreciation expense for the year ended December 31, 2017 was \$2,497. Maintenance and repairs are expensed as incurred; however, those that significantly increase asset values or extend useful lives are capitalized. Depreciation is computed by the straight-line method at rates based on the following estimated useful lives:

	Years
Furniture and equipment	3-15
Building leasehold improvements	7-20

2. CASH AND CASH EQUIVALENTS

The total cash in bank at December 31, 2017 was \$173,973 and was fully covered by FDIC insurance as provided by the federal government.

3. ACCOUNTS RECEIVABLE

Accounts receivable are made up of the following categories:

Grants and contracts	\$	22,386
Contributions		12,000
Due from governments		451
Other		3
Total	\$	34,840

The above amounts are deemed to be fully collectible by management.

4. NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor/grantor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors/grantors. Total amount released from restrictions during the year was \$282,389.

5. TEMPORARILY RESTRICTED NET ASSETS

Temporary restricted net assets are available for the following purposes or periods as of December 31, 2017:

Restricted for capital improvements	\$	115,852
Grants receivable		34,385
Total	\$	150,237

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

6. PERMANENTLY RESTRICTED NET ASSETS

On January 10, 2011 CADA received a donation of vacant land with an estimated value of \$31,000. The donor reserves all mineral rights. The donation is conditioned upon the property being used exclusively for the location of a shelter for victims of domestic abuse and/or violence. Should CADA, for any reason, cease to exist, or the property herein fail to be used exclusively as a shelter for victims of domestic abuse and/or violence, then, the property shall revert back to the donor, or its successor, free and clear of all encumbrances. The donor restricted property is reported as permanently restricted net assets.

7. DONATED MATERIALS AND SERVICES

No amounts have been reflected in the financial statements for donated services. CADA generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist CADA, but these services do not meet the criteria for recognition as contributed services.

CADA partnered with Second Harvest Food Bank and the local Wal-Mart and began picking up donated food items directly at the local Wal-Mart. CADA received 15,763 pounds of food items during 2017. Second Harvest Food Bank has an estimated value of \$1.81 per pound for 2017 with a total donation value of \$28,598. Management estimates the value of all food items, household items, and supplies donated during 2017 to be \$5,844. These donations are recorded as contributions with the corresponding charge to victim support.

Jennings United Methodist Church provides, at no charge, the use of a facility located at 819 Church Street in Jennings, Louisiana. Management estimates the annual value of this to be \$9,000 which is included in contributions with the corresponding charge to rent expense.

8. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a program basis in the statement of activities. This requires the allocation of certain costs between program and supporting services based on estimates made by management.

9. CONCENTRATIONS

CADA received approximately 30% of its support from the Louisiana Department of Child and Family Services during 2017. A significant reduction in this support, if it were to occur, would affect CADA's programs and activities.

10. EMPLOYEE BENEFITS

CADA does not provide a retirement plan for its employees; however, they do participate in the social security program. Prior to January 1, 2014 CADA was exempt from paying quarterly unemployment taxes; however, it must reimburse the state for unemployment benefits paid to employees. Effective January 1, 2014, CADA enrolled in the state's unemployment program and pays quarterly unemployment taxes. During the year ended December 31, 2016, \$10,967 of unemployment benefits were charged by former employees and the total amount due to the state as of December 31, 2017, was \$0.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

11. COMPENSATED ABSENCES

Upon the anniversary of one year of full time employment, an employee is eligible for one week (5 days) of paid vacation leave. After two years of full time employment an employee is eligible for two weeks (10 days); fifth year or more, three weeks (15 days). Each fulltime employee is eligible for 10 paid sick/personal leave days (80 hours per year) at the beginning of each year, beginning the first day after their 90-day probationary period. All leave must be used by the end of the year and cannot be carried into the next year. All leave at the end of the year is lost. Employees are not paid out for any unused leave. As such, the organization has no accrued compensated absences.

12. EVALUATION OF SUBSEQUENT EVENTS

CADA has evaluated subsequent events through June 19, 2018, the date which the financial statements were available to be issued and determined that there are no subsequent events that require disclosure.

OTHER SUPPLEMENTARY INFORMATION

Jeff Davis Communities Against Domestic Abuse, Inc.
Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer
For the Year Ended December 31, 2017

Schedule 1

Agency Head Name: Janice Esthay
Agency Head Title: Executive Director

Wages	\$	27,833
Benefits - Social Security		1,726
Benefits - Medicare		404
Travel		2,295
Reimbursements		5,953
	\$	<u>38,211</u>

See accompanying notes and accountant's report.

OTHER REPORTS

Mike B. Gillespie
Certified Public Accountant
A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Jennifer L. Doucet, CPA, CGMA, MBA
Eric C. Gillespie, CPA

414 East Nezpique Street
P.O. Box 1347
Jennings, LA 70546
Telephone: (337) 824-7773
Fax: (337) 824-7774

**INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Jeff Davis Communities Against
Domestic Abuse, Inc.
Jennings, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Jeff Davis Communities Against Domestic Abuse, Inc. (CADA), the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management’s assertions about CADA’s compliance with certain laws and regulations during the year ended December 31, 2017 included in the accompanying *Louisiana Attestation Questionnaire*. Management of CADA is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, I 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.

Federal, State, and Local Awards

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

CADA’s federal award expenditures for all federal programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
<u>S.T.O.P. Violence Against Women Formula Grant Program</u>	2016	16.588	\$14,021
<u>Family Violence Prevention Services Program</u>	2015-2016	93.671	\$55,701
<u>Family Violence Prevention Services Program</u>	2016-2017	93.671	\$32,173
<u>Emergency Shelter Grant</u>	2015-2017	14.231	\$ 6,437
Total Expenditures			\$108,332

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
Findings: We randomly selected 6 disbursements from each award administered during the period under examination for a total of 24 selected disbursements.
3. For the items selected in Procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.
Findings: We examined supporting documentation for each of the selected disbursements and found that all payments were for the proper amount and made to the correct payee.
4. For the items selected in Procedure 2, determine if the six disbursements are properly coded to the correct fund and general ledger account.
Findings: We examined supporting documentation for each of the selected disbursements and found all were properly coded to the correct fund and general ledger account.
5. For the items selected in Procedure 2, determine whether the six disbursements received approval from proper authorities.
Findings: Inspection of documentation supporting each of the selected disbursements indicated authorization to pay from proper authorities.
6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Activities allowed or unallowed
Findings: We reviewed the previously listed disbursements for compliance with activities allowed or unallowed and noted that all disbursements appear to be allowed.

Eligibility
Findings: We reviewed the previously listed disbursements for eligibility requirements and all disbursements appears to comply with their respective eligibility requirements.

Reporting
Findings: We reviewed the previously listed disbursements for reporting requirements. All of the disbursements appear to be in compliance with reporting requirements.
7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.
Findings: No findings
- Open Meetings*
8. Examine evidence indicating that agendas for meetings recorded in the minute book were 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 at <http://appl.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

Findings: Not applicable per review of Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meeting FAQs,” available on the Legislative Auditor’s website.

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Findings: CADA provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

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

Findings: There were no prior-year suggestions, comments or recommendations

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Governmental Auditing Standards*, issued by the United States Comptroller General. I was not engaged to, and did not; perform an audit, the objective of which would be the expression of an opinion on management’s assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Jeff Davis Communities Against Domestic Abuse, Inc., the Legislative Auditor, State of Louisiana, and the applicable state grantor agency/agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana
June 19, 2018

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Jennings, Louisiana

MANAGEMENT'S SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2017

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Jennings, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
For the Year Ended December 31, 2017

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Jennings, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
For the Year Ended December 31, 2017

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT

Jeff Davis Communities Against Domestic Abuse, Inc.

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

_____ (Date Transmitted)

Mike B. Gillespie, CPA, APAC

PO Box 1347

Jennings, LA 70546

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2017 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 at <http://app1.la.state.la.us/llala.nsf>, 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 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 []

Jeff Davis Communities Against Domestic Abuse, Inc.

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 []

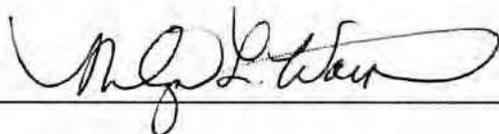
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period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

Yes [] No []

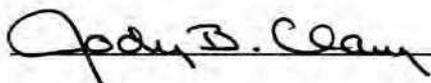
We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

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

 Secretary 11/15/2017 Date

 Treasurer 11/15/17 Date

 President Nov. 15, 2017 Date