

**ST. BERNARD
BATTERED WOMEN'S PROGRAM, INC.**

Financial Statements

Year Ended June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. Bernard Battered Women's Program, Inc.
Chalmette, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the St. Bernard Battered Women's Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018 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.

Auditor's 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 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 St. Bernard Battered Women's Program, Inc.'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 St. Bernard Battered Women's Program, Inc.'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 the St. Bernard Battered Women's Program, Inc. as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in conformity 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 accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on the supplemental information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2018 on our consideration of the St. Bernard Battered Women's Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the St. Bernard Battered Women's Program, Inc.'s internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
December 21, 2018

FINANCIAL STATEMENTS

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Statement of Financial Position
June 30, 2018

ASSETS

Current assets	
Cash and cash equivalents	\$ 216,953
Investments	241,381
Due from other agencies	139,024
Other receivables	886
Prepaid expenses	<u>626</u>
Total current assets	598,870
Fixed assets	
Property and equipment, net	<u>784,108</u>
Total assets	<u>\$1,382,978</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 1,529
Accrued liabilities	<u>27,956</u>
Total current liabilities	<u>29,485</u>
Net assets	
Unrestricted	1,315,044
Temporarily restricted	<u>38,449</u>
Total net assets	<u>1,353,493</u>
Total liabilities and net assets	<u>\$1,382,978</u>

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

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Statement of Activities
Year Ended June 30, 2018

Unrestricted net assets	
Revenue and support	
Federal, state and local grants and contracts	\$ 345,553
United Way	22,600
Contributions	36,000
Fundraising	17,738
Net assets released from restrictions	<u>135,287</u>
Total unrestricted revenue and support	<u>557,178</u>
Expenses	
Program services	512,000
Supporting services	
Management and general	<u>79,649</u>
Total expenses	<u>591,649</u>
Decrease in unrestricted net assets	<u>(34,471)</u>
Temporarily restricted net assets	
Federal, state and local grants and contracts	100,000
Other grants and contracts	25,000
Interest income	5,596
Net assets released from restrictions	<u>(135,287)</u>
Decrease in temporarily restricted net assets	<u>(4,691)</u>
Change in net assets	(39,162)
Net assets, beginning of year	<u>1,392,655</u>
Net assets, end of year	<u>\$ 1,353,493</u>

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

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Statement of Functional Expenses
Year Ended June 30, 2018

	<u>Program Services</u>	<u>Supporting Services</u>	
	Victim Support and Shelter	Management and General	<u>Total</u>
Salaries	\$ 291,200	\$ 47,405	\$ 338,605
Payroll taxes	24,065	3,917	27,982
Accounting and audit fees	7,127	15,480	22,607
Bank charges	344	-	344
Client services expenses	21,930	-	21,930
Client transportation expenses	1,382	-	1,382
Depreciation	29,977	12,847	42,824
Dues and subscriptions	1,622	-	1,622
Equipment expense	10,473	-	10,473
Equipment rental	3,271	-	3,271
Food supplies	4,294	-	4,294
Insurance	37,347	-	37,347
Licenses and permits	35	-	35
Office supplies and expense	19,590	-	19,590
Operating supplies	3,949	-	3,949
Other professional fees	9,500	-	9,500
Postage and delivery	453	-	453
Repairs and maintenance	14,969	-	14,969
Telephone	8,294	-	8,294
Training and conferences	3,213	-	3,213
Travel	1,109	-	1,109
Utilities	17,856	-	17,856
	<u>\$ 512,000</u>	<u>\$ 79,649</u>	<u>\$ 591,649</u>

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

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Statement of Cash Flows
Year Ended June 30, 2018

Cash flows from operating activities	
Change in net assets	\$ (39,162)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	42,824
Increase in due from other agencies	(30,623)
Increase in other receivables	(586)
Increase in prepaid expenses	(104)
Increase in accounts payable	857
Increase in accrued liabilities	<u>1,442</u>
Net cash used by operating activities	<u>(25,352)</u>
Cash flows from investing activities	
Purchases of certificates of deposit	(241,381)
Proceeds from maturities of certificates of deposit	236,649
Purchase of equipment and furnishings	(4,142)
Purchase of computer equipment	(7,458)
Facility improvements and renovations	<u>(24,875)</u>
Net cash used by investing activities	<u>(41,207)</u>
Net decrease in cash	(66,559)
Cash at beginning of year	<u>283,512</u>
Cash at end of year	<u>\$ 216,953</u>

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

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Notes to Financial Statements

(1) Nature of Organization and Significant Accounting Policies

A. Nature of Organization

St. Bernard Battered Women's Program, Inc. (SBBWP) is a non-profit organization that provides a wide range of services to victims of domestic violence in St. Bernard and Plaquemines Parishes. Its core service is providing shelter and support for adult and child victims of domestic violence. In addition, a 24-hour crisis line, individual assessment, and case management are provided. SBBWP is also actively involved with community education including law enforcement training and support groups. SBBWP coordinates domestic abuse intervention through the court system and through services to child victims of domestic violence.

The accompanying financial statements of SBBWP have been prepared on the accrual basis of accounting.

B. Economic Dependence

SBBWP receives a significant portion of its funding through the State of Louisiana Department of Children and Family Services. Should the state agency cut its funding or disallow items, SBBWP may be required to reduce its services.

C. Significant Accounting Policies

Financial statement presentation

The financial statements are prepared on the accrual basis of accounting. The financial statements are prepared in accordance with *FASB Accounting Standards Codification 958-205, Presentation of Financial Statements*. *FASB Accounting Standards Codification 958-205, Presentation of Financial Statements* states that a complete set of financial statements for a non-profit organization includes (1) a statement of financial position, (2) a statement of activities, (3) a statement of cash flows, and (4) notes to the financial statements. In addition, voluntary health and welfare organization are required to present a statement of functional expenses in a matrix format that reports expenses by both function and their natural classifications.

In accordance with *FASB Accounting Standards Codification 958-210, Balance Sheet* a statement of financial position focuses on the organization as a whole and, therefore, reports total assets, liabilities, and net assets by class (unrestricted, temporarily restricted, and permanently restricted).

Permanently restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by actions of SBBWP.

Temporarily restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the organization pursuant to those stipulations.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Notes to Financial Statements (continued)

Unrestricted net assets represent those assets which are not subject to donor-imposed stipulations and, therefore, are assets the organization may use at its discretion.

D. Support and Expenses

All revenues and support are considered to be available for unrestricted use unless specifically restricted by the donor. 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 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 in the statement of activities as net assets released from restrictions.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

E. Contributions

In accordance with *FASB Accounting Standards Codification Section 958-605, Revenue Recognition*, 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.

SBBWP reports gifts of cash and other assets as unrestricted support unless they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, that is, when the time restriction ends, or the 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.

SBBWP 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, SBBWP reports expiration of donor restrictions 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 by the donor for specific purposes are reported as temporarily restricted or permanently restricted support for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net assets classes. When a qualifying expenditure occurs, or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets as "net assets released from restrictions" in the statement of activities. However, if a restriction is fulfilled in the same period in which the contribution is received, the contribution is reported as an unrestricted contribution.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Notes to Financial Statements (continued)

F. Allowance for Doubtful Accounts

SBBWP considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is provided.

G. Property and Equipment

Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds are recorded as temporarily restricted contributions. In the absence of donor stipulations regarding how long the assets must be used, the SBBWP has adopted a policy of implying a time restriction that expires over the useful life of the assets. SBBWP maintains a threshold level of \$500 or more for capitalizing capital assets.

Depreciation is computed by the straight-line method based on the following estimated lives:

	<u>Years</u>
Buildings and improvements	20-40
Furniture, equipment and vehicles	5-12

H. Compensated Absences

Employees of SBBWP earn annual leave in varying amounts depending upon length of service. Sick leave is earned at the rate of 75 hours per year. Upon termination, no payment is made for unused sick leave, but accrued annual leave is paid up to a maximum of 40 hours of accrual. Accrued compensated absences are reported in the statement of financial position as accrued liabilities.

I. Donated Services

SBBWP receives donated services from unpaid volunteers who assist in program services during the year. However, these donated services are not reflected in the statement of activity because the criteria for recognition under *FASB Accounting Standards Codification 958-605, Revenue Recognition* have not been satisfied.

J. Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking accounts on deposit in a local bank. At June 30, 2018, SBBWP maintained deposit balances (bank balances) totaling \$222,161. These funds are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As a result, at June 30, 2018, all SBBWP deposits are fully insured by FDIC coverage.

For the purposes of the statement of cash flows, SBBWP considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Notes to Financial Statements (continued)

K. Investments

Certificates of deposit are carried at cost which approximates market. Investments in marketable securities are reported at fair value. Donated securities are initially recorded at their fair value on the date of the gift. Net investment income is recorded in unrestricted net assets, except for that portion of investment income derived from permanently restricted net assets, which is to be used in accordance with donor restrictions and which is therefore recorded in temporarily restricted net assets. Unrealized appreciation or depreciation of investments is included in the accompanying statement of activities as well as realized gains and losses on sales of marketable securities.

L. Income Taxes

SBBWP has received a determination letter from the Internal Revenue Service indicating that it is an tax-exempt organization as provided for in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes except to the extent it has unrelated business income. Income from certain activities not directly related to the organization's tax-exempt purpose is subject to taxation. If the organization were to be subject to unrelated business income tax, these taxes would be included in management and general expenses in the accompanying statement of activities.

M. Natural Classification of Expenses

The cost of providing for SBBWP'S programs and administering the related supporting services has been summarized on a functional basis in the statement of activities. Accordingly, expenses that benefit both program and supporting services have been allocated using management's estimates.

SBBWP's fundraising activities, in many cases, include purposes or contents related to a program service. *FASB Accounting Standards Codification 958-720, Other Expenses* states that joint costs of informational materials or activities should be allocated between fundraising and the appropriate program or general function if it can be demonstrated that a program or general function has been performed in conjunction with the appeal for funds. Although SBBWP has the ability to give evidence for such combined activities, it does not allocate those portions from its fundraising activities to program services.

N. Advertising

Advertising costs are expensed as incurred. Advertising expense was \$0 in 2018.

O. Operations

During the year ended June 30, 2018, the organization entered into reimbursement contracts with various agencies of the federal and state governments. Under these contracts, SBBWP would be reimbursed for expenses incurred for the operation of its battered women's shelter program and programs providing counseling or legal assistance regarding the prevention of, or obtaining relief from, spousal/family battery or cruelty in the form of temporary restraining orders or other protective orders issued through the court system.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Notes to Financial Statements (continued)

(2) Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of 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.

(3) Due from Other Agencies

Due from other agencies consisted of the following at June 30, 2018:

State of Louisiana -	
Department of Children and Family Services	\$ 57,418
Louisiana Commission on Law Enforcement	22,756
St. Bernard Parish Government	47,120
Other -	
United Way	11,730
	<u>\$ 139,024</u>

(4) Property and Equipment

Property and equipment consisted of the following at June 30, 2018:

Capital assets not being depreciated	
Land	\$ 80,000
Capital assets being depreciated	
Building cost and renovations	847,141
Playground development and landscaping	16,531
Telephone, camera and alarm security systems	54,066
Gated fence and outside lighting	30,191
Computer equipment	22,573
Furniture and equipment	160,448
Pet facility and storage	9,640
Transportation vehicles	27,390
	<u>1,247,980</u>
Less accumulated depreciation	<u>(463,872)</u>
	<u>\$ 784,108</u>

Depreciation expense totaling \$42,824 was recognized in the statement of activities for the year ended June 30, 2018.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Notes to Financial Statements (continued)

(5) Art Collection

During fiscal year ended June 30, 2008, the organization received several oil paintings and water and ink drawings from the Jean Bragg Gallery in New Orleans, LA. These paintings were part of a collection of the early works of Jane Randolph, later known as Jane Randolph Whipple, a student who studied fine art at Newcomb College in New Orleans, LA during the 1927-1931 time period. Ms. Whipple was well known in the art community and was known as having had success abroad in Paris, France and London, England. SBBWP has adopted a policy of not capitalizing the collection of artwork in its financial statements.

(6) Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following at June 30, 2018:

Book value of property and equipment purchased \$ 38,449

(7) Summary of Grants/Contracts Funding

SBBWP was funded through the following grants and contracts for the year ended June 30, 2018:

<u>Funding Source/Program</u>	<u>CFDA No.</u>	<u>Award No.</u>	<u>Recognized Support</u>
State of Louisiana:			
Louisiana Commission on Law Enforcement:			
Domestic Violence Program - VOCA	16.575	2016-VA-02-3704	\$ 77,514
Domestic Violence Program - VAWA	16.588	2016-WF-03-3579	8,736
Domestic Violence Program - VAWA	16.588	2017-WF-03-4126	8,537
Department of Children and Family Services (DCFS)	93.671	2000289518	247,558
DCFS - Marriage Licenses and Civil Fees			1,511
Louisiana Bar Foundation:			
IOLTA Grant Program		2017-027	25,000
Parish of St. Bernard:			
Emergency Solutions Grant Program	14.231	SBPC #1611-07-16	100,000
Marriage Licenses and Civil Fees			<u>1,697</u>
			<u>\$ 470,553</u>

(8) Contingent Liabilities

SBBWP receives grants for specific purposes 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.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Notes to Financial Statements (continued)

(9) Subsequent Events

Management has evaluated subsequent events through December 31, 2018 the date which the financial statements were available for issue.

(10) Compensation and Other Payments to Chief Officer

Act 706 of the 2014 Louisiana Session amended R.S. 24:513(A) requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Payments to the Executive Director, Gail Gowland, for the year ended June 30, 2018 are as follows:

Wages	\$ 71,000
Benefits - Insurance	2,507
Travel	1,144
Meals	<u>143</u>
	<u>\$ 74,794</u>

SUPPLEMENTAL INFORMATION

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Comparative Statement of Financial Position
June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 216,953	\$ 283,512
Investments	241,381	236,649
Due from other agencies	139,024	108,401
Other receivables	886	300
Prepaid expenses	626	522
Total current assets	<u>598,870</u>	<u>629,384</u>
Fixed assets		
Property and equipment, net	<u>784,108</u>	<u>790,457</u>
Total assets	<u>\$ 1,382,978</u>	<u>\$ 1,419,841</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 1,529	\$ 672
Accrued liabilities	27,956	26,514
Total current liabilities	<u>29,485</u>	<u>27,186</u>
Net assets		
Unrestricted	1,315,044	1,349,515
Temporarily restricted	38,449	43,140
Total net assets	<u>1,353,493</u>	<u>1,392,655</u>
Total liabilities and net assets	<u>\$ 1,382,978</u>	<u>\$ 1,419,841</u>

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Comparative Statement of Activities
Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Unrestricted net assets		
Revenue and support		
Federal, state and local grants and contracts	\$ 345,553	\$ 338,503
United Way for Greater New Orleans Area	22,600	27,337
United Way payroll designations	-	34,280
Contributions	36,000	65,958
Fundraising	17,738	47,644
Net assets released from restrictions	<u>135,287</u>	<u>86,101</u>
Total unrestricted revenue and support	<u>557,178</u>	<u>599,823</u>
Expenses		
Program services	512,000	467,523
Supporting services		
Management and general	79,649	74,307
Fundraising	<u>-</u>	<u>100</u>
Total expenses	<u>591,649</u>	<u>541,930</u>
Increase (decrease) in unrestricted net assets	<u>(34,471)</u>	<u>57,893</u>
Temporarily restricted net assets		
State grants	100,000	53,648
Other grants and contracts	25,000	25,000
Interest income	5,596	4,597
Net assets released from restrictions	<u>(135,287)</u>	<u>(86,101)</u>
Decrease in temporarily restricted net assets	<u>(4,691)</u>	<u>(2,856)</u>
Change in net assets	(39,162)	55,037
Net assets, beginning of year	<u>1,392,655</u>	<u>1,337,618</u>
Net assets, end of year	<u>\$ 1,353,493</u>	<u>\$ 1,392,655</u>

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Comparative Statement of Functional Expenses
Years Ended June 30, 2018 and 2017

	<u>2018</u>			
	<u>Victim Support and Shelter</u>	<u>Management and General</u>	<u>Total</u>	<u>2017 Total</u>
Salaries	\$ 291,200	\$ 47,405	\$ 338,605	\$ 322,056
Payroll taxes	24,065	3,917	27,982	26,262
Accounting and audit fees	7,127	15,480	22,607	14,951
Bank charges	344	-	344	-
Client services expenses	21,930	-	21,930	12,208
Client transportation expenses	1,382	-	1,382	853
Depreciation	29,977	12,847	42,824	50,877
Dues and subscriptions	1,622	-	1,622	2,793
Equipment expense	10,473	-	10,473	2,858
Equipment rental	3,271	-	3,271	3,434
Food supplies	4,294	-	4,294	4,017
Fundraising expenses	-	-	-	100
Insurance	37,347	-	37,347	36,911
Licenses and permits	35	-	35	30
Loss on disposition	-	-	-	8,316
Office supplies and expense	19,590	-	19,590	12,307
Operating supplies	3,949	-	3,949	3,748
Other professional fees	9,500	-	9,500	225
Postage and delivery	453	-	453	236
Repairs and maintenance	14,969	-	14,969	13,524
Telephone	8,294	-	8,294	7,264
Training and conferences	3,213	-	3,213	559
Travel	1,109	-	1,109	3,287
Utilities	17,856	-	17,856	15,114
	<u>\$ 512,000</u>	<u>\$ 79,649</u>	<u>\$ 591,649</u>	<u>\$ 541,930</u>

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Comparative Statement of Cash Flows
Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ (39,162)	\$ 55,037
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	42,824	50,877
Loss on Disposition of asset	-	8,316
Increase (decrease) in due from other agencies	(30,623)	16,136
Increase (decrease) in other receivables	(586)	4,152
(Increase) decrease in prepaid expenses	(104)	18
Increase (decrease) in accounts payable	857	(5)
Increase in accrued liabilities	<u>1,442</u>	<u>4,643</u>
Net cash provided (used) by operating activities	<u>(25,352)</u>	<u>139,174</u>
Cash flows from investing activities		
Purchases of certificates of deposit	(241,381)	(236,649)
Proceeds from maturities of certificates of deposit	236,649	232,050
Purchase of equipment and furnishings	(4,142)	(3,121)
Purchase of computer equipment	(7,458)	(2,453)
Facility improvements and renovations	<u>(24,875)</u>	<u>(7,410)</u>
Net cash used by investing activities	<u>(41,207)</u>	<u>(17,583)</u>
Net increase (decrease) in cash	(66,559)	121,591
Cash, beginning	<u>283,512</u>	<u>161,921</u>
Cash, ending	<u>\$ 216,953</u>	<u>\$ 283,512</u>

INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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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

To the Board of Directors
St. Bernard Battered Women's Program, Inc.
Chalmette, 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 the St. Bernard Battered Women's Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and 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 December 21, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the St. Bernard Battered Women's Program, Inc.'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 the St. Bernard Battered Women's Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the St. Bernard Battered Women's Program, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the St. Bernard Battered Women's Program Inc.'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 the St. Bernard Battered Women's Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 St. Bernard Battered Women's Program, Inc.'s internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the St. Bernard Battered Women's Program, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited under the provisions of Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
December 21, 2018

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Schedule of Audit Results
Year Ended June 30, 2018

Part I: Summary of Auditor's Results

An unmodified opinion has been issued on the financial statements.

No deficiencies considered to be material weaknesses in internal control were reported during the audit of the financial statements.

No material instances of noncompliance were reported during the audit of the financial statements.

Part II: Findings Reported in Accordance with *Government Auditing Standards*

There are no findings reported in this section.

Part III: Findings and Questioned Costs Reported in Accordance with Uniform Guidance

The requirements of the Uniform Guidance do not apply.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2018

Internal Control and Compliance Material to the Financial Statements

No findings were previously reported.

ST. BERNARD'S BATTERED WOMEN'S PROGRAM, INC.

Statewide Agreed-Upon Procedures

Fiscal period July 1, 2017 through June 30, 2018

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES TO CONTROL AND COMPLIANCE AREAS IDENTIFIED BY THE LOUISIANA LEGISLATIVE AUDITOR

Ms. Gail Gowland, Executive Director
and the Members of the Board of Directors
St. Bernard Battered Women's Program, Inc.
Arabi, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the St. Bernard Battered Women's Program, Inc. (hereinafter "SBBWP") and the Louisiana Legislative Auditor (LLA) on the control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2017 through June 30, 2018. SBBWP's management is responsible for those control and compliance areas identified in the SAUPs.

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 exceptions are as follows:

Written Policies and Procedures

Note: Procedure excluded from testing procedures in the current year—Per the Louisiana Legislative Auditor's Statewide Agreed Upon Procedures Year 2: "Entities that did not have exceptions in one or more of the twelve AUP categories tested during Year 1 may exclude those categories from testing in Year 2."

1. Obtain and inspect SBBWP's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - 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. 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) **Ethics**, 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 entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

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

Obtained and reviewed minutes of the board of SBBWP for the fiscal period noting that the board met on a frequency in accordance with the board's bylaws.

- b) Observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of SBBWP's collections during the fiscal period.

Minutes included references to financial activity relating to public funds.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Not applicable—St. Bernard Battered Women's Program is a non-governmental entity.

Bank Reconciliations

3. 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 the main operating account. Select the main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

Obtained listing of client bank accounts from management and management's representation that the listing is complete. Management identified the main operating account. SBBWP only maintains two (2) bank accounts; however only the main operating account incurred expenditures during the fiscal year. The main operating account was the only account selected for procedures. Additionally, the month of October 2017 was randomly selected for testing.

- 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);

Reconciliations for SBBWP's main operating account included evidence that it has been prepared within two (2) months of the related statement closing date.

- 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

Reconciliations for SBBWP's main operating account included evidence that a member of management has reviewed each bank reconciliation.

- 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.

Not applicable—No outstanding reconciling items exceeding 12 months were noted.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete. Only one (1) location, SBBWP's Administrative Office, was determined to be a deposit site.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location such that:

Obtained listing of collection locations for the fiscal period and management's representation that the listing is complete. Only one (1) location, SBBWP's Administrative Office, was determined to be a collection location.

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Only one employee is responsible for cash collections. Observed that the sole employee responsible for collecting cash does not share cash drawer with any other individuals.

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

Confirmed that employee responsible for collecting cash is not responsible for reconciling collection documentation to the deposit.

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

Confirmed that the employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers.

- d) The employees responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

Employee responsible for reconciling cash collections to the general ledger is not responsible for collecting cash.

- 6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Management affirmed that all employees are covered by insurance policy for theft.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" (adapted in #8 above) above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit date if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

Note: Two (2) deposit dates randomly selected for testing: May 5th, 2018 and November 11th, 2017

- a) Observe that receipts are sequentially pre-numbered.

Pre-numbered receipt system is not utilized. SBBWP instead maintained a chronological "Cash, Check, & Gift Card" collection log. Confirmed that Cash, Check, & Gift Card log agreed to deposits tested.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Traced chronological collection log to deposit slips. Collection documentation adequately supported deposit slips.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Deposit slip total agreed to actual deposit per bank statement.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Observed that were three (3) instances of a deposit not being made within one (1) business day of collection.

- e) Trace the actual deposit per the bank statement to the general ledger.

Deposit per bank statement agreed to amounts posted to the general ledger.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. 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).

Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete. SBBWP's Administrative Office is the only location that processes payments.

9. For each location selected under #8 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.

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- 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.

No exceptions noted.

- 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.

No formal policies are in place that segregate mailing duties. The Executive Director, who is primarily responsible for signing checks, occasionally gives the signed checks to an employee who is responsible for processing payments to mail.

10. For each location selected under #8 above, obtain the entity'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.

Traced all five (5) disbursements selected to their related original invoices.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

All disbursement documentation tested included signatory evidence of segregation of duties.

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

Note: Procedure excluded from testing procedures in the current year—Per the Louisiana Legislative Auditor's Statewide Agreed Upon Procedures Year 2: "Entities that did not have exceptions in one or more of the twelve AUP categories tested during Year 1 may exclude those categories from testing in Year 2."

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), 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.
12. 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/or late fees were not assessed on the selected statements.
13. 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).

Travel and Travel-Related Expense Reimbursement (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
Meals and mileage travel reimbursements tested agree to those rates established by the State of Louisiana.
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
Each travel reimbursement tested that utilized actual costs were supported by an original itemized receipt or voucher that identified precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
Each reimbursement was observed as being supported by documentation of the business/public purpose and other documentation required by written policy.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each reimbursement was observed as having been reviewed and approved, in writing, by someone other than the person receiving the reimbursement.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Obtained listing of all contracts in effect during the fiscal period and management's representation that the listing is complete.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Not applicable—SBBWP is not classified as a public entity, as defined in R.S. 38:2211(A)(11), and therefore, not subject to Louisiana Public Bid Law.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

Policy explicitly states that contract/agreement approval is granted by the executive director, who is not a voting member of the board. Confirmed that all contracts/agreements tested were approved, in writing, by executive director.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

Contracts tested were not amended.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Obtained supporting invoices and/or progress payment request for randomly selected payments of each of the five (5) contracts selected for testing and compared to the contract/agreement terms. All invoices and related payments tested appear compliant with the terms and conditions of the original contract or agreement.

Payroll and Personnel

Note: Procedure excluded from testing procedures in the current year—Per the Louisiana Legislative Auditor's Statewide Agreed Upon Procedures Year 2: "Entities that did not have exceptions in one or more of the twelve AUP categories tested during Year 1 may exclude those categories from testing in Year 2."

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Ethics

Note: The Louisiana Code of Ethics is generally not applicable to non-profits, therefore the 'Ethics' portion of the SAUPs was omitted from testing procedures for the current fiscal year.

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Debt Service (excluding nonprofits)

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Not Applicable—SBBWP is a non-profit entity and had no bonds or notes issued or outstanding during the current fiscal year.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Not Applicable

Other

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Not Applicable—Per inquiry of management, there were no misappropriations of public funds or assets during the fiscal period.

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

No exceptions noted.

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*. 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 control and compliance 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 control and compliance areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. This report is intended solely for use by SBBWP's management and the LLA. Accordingly, this report is not suitable for any other purpose and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
December 21, 2018

St. Bernard Battered Women's Program
 Summary of Findings/Management's Responses
 FYE 06/30/2018

Section	Exception #	Exception Description
AUP-200 - Board Minutes	N/A	No Exceptions noted for the following procedure
AUP-300 - Bank Reconciliations	N/A	No Exceptions noted for the following procedure
AUP-400 - Cash Collections	400-01	Entity did not deposit 3 of the 5 cash receipts tested within 1 business day.
AUP-500 - Disbursements	500-01	The employee responsible for signing checks gives the signed checks to an employee to mail who is responsible for processing payments.
AUP-700 - Travel & Expense	N/A	No Exceptions noted for the following procedure.
AUP-800 - Contracts	N/A	No Exceptions noted for the following procedure.
AUP-1000 - Ethics	N/A	Not applicable — The Louisiana Code of Ethics is generally not applicable to non-profits, therefore the 'Ethics' AUP procedure was bypassed for SBBWP.
AUP-1100 - Debt Service	N/A	Not applicable — SBBWP is a non-profit and has no debt issued or outstanding, therefore the 'Debt Service' AUP Procedure is not applicable to the entity.
AUP-1200 - Other	N/A	No Exceptions noted for the following procedure.

Section	Exception #	Management's Response
AUP-400 - Cash Collections	400-01	Cash deposits are usually deposited within a day; however, if we are shorthanded, it may not get deposited within a day. Will arrange to have these deposited on time.
AUP-500 - Disbursements	500-01	The proper procedure that is in the Accounting Manual was not being followed. This will be corrected.

Date: November 1, 2018

Signature: *Jail Gowland*
 Executive Director