

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2020**

## Contents

---

<b>Independent Auditor's Report</b>	1 - 3
-------------------------------------	-------

---

### **Financial Statements:**

Statement of Net Position	4
Statement of Activities	5
Statement of Cash Flows	6
Statement of Functional Expenses	7
Notes to Financial Statements	8 - 15

---

### **Supplementary Information:**

Schedule of Compensation, Benefits and Other Payments to the Agency Head	16
--	----

---

### **Other Reporting Required by *Government Auditing Standards*:**

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 <i>Government Auditing Standards</i>	17 - 18
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	19 - 20
Schedule of Federal Expenditures	21 - 23
Schedule of Findings and Questioned Costs	24 - 25
Summary Schedule of Prior Year Findings	26

## **INDEPENDENT AUDITOR'S REPORT**

# *Camnetar & Co., CPAs*

a professional accounting corporation

2550 Belle Chasse Highway, Suite 170, Gretna, LA 70053

504.362.2544

(Fax) 504.362.2663

Edward L. Camnetar, Jr., CPA  
Orfelinda G. Richard, CPA  
Jamie G. Rogers, CPA

Members: American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees of  
New Orleans Family Justice Alliance

### **Report on the Financial Statements**

We have audited the accompanying financial statements of New Orleans Family Justice Alliance (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Orleans Family Justice Alliance as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The *Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer* and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021 on our consideration of the New Orleans Family Justice Alliance’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the New Orleans Family Justice Alliance’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Orleans Family Justice Alliance’s internal control over financial reporting and compliance.

*Camnetar & Co.*

*Camnetar & Co., CPAs*

a professional accounting corporation

Gretna, Louisiana

June 30, 2021

## **FINANCIAL STATEMENTS**

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Statement of Net Position**  
**For the Year Ended December 31, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 10,932	\$ -	\$ 10,932
Grants Receivable	451,978	161,439	613,417
Other Receivables	11,941	-	11,941
<b>Total Current Assets</b>	<b>474,851</b>	<b>161,439</b>	<b>636,290</b>
<b>Fixed Assets, Net</b>	<b>921,067</b>	<b>-</b>	<b>921,067</b>
<b>Other Assets</b>			
Security Deposit	32,765	-	32,765
<b>Total Other Assets</b>	<b>32,765</b>	<b>-</b>	<b>32,765</b>
<b>Total Assets</b>	<b>\$ 1,428,683</b>	<b>\$ 161,439</b>	<b>\$ 1,590,122</b>
<b>Liabilities and Net Assets:</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 64,061	\$ -	\$ 64,061
Accrued Expenses	6,861	-	6,861
Fiscal Agent Liability	3,975	-	3,975
Deferred Revenue	15,000	-	15,000
Line of Credit	130,000	-	130,000
Construction Loan - current portion	6,708	-	6,708
<b>Total Current Liabilities</b>	<b>226,605</b>	<b>-</b>	<b>226,605</b>
<b>Long Term Liabilities</b>			
Construction Loan	124,028	-	124,028
<b>Total Long Term Liabilities</b>	<b>124,028</b>	<b>-</b>	<b>124,028</b>
<b>Total Liabilities</b>	<b>350,633</b>	<b>-</b>	<b>350,633</b>
<b>Net Assets</b>	<b>1,056,531</b>	<b>161,439</b>	<b>1,217,970</b>
<b>Net Assets - Board Designated</b>	<b>21,519</b>	<b>-</b>	<b>21,519</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,428,683</b>	<b>\$ 161,439</b>	<b>\$ 1,590,122</b>

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

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Statement of Activities**  
**For the Year Ended December 31, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support:</b>			
Grant Revenue	\$ 3,634,166	\$ -	\$ 3,634,166
Cash Donations	215,569	700	216,269
United Way	58,760	-	58,760
Partner Rent	66,706	-	66,706
Service/Fee Income	401	-	401
Marriage & Civil Fees	38,088	-	38,088
Private Attorney Rent	1,500	-	1,500
In-Kind Donations	200,327	-	200,327
Interest Income	805	-	805
Private Foundation	-	237,137	237,137
Program Income	114,410	-	114,410
PSH Rental Income	39,144	-	39,144
Other Financial Assistance	406,200	-	406,200
Net Assets Released from Restrictions	116,258	(116,258)	-
<b>Total Revenue and Support</b>	<b>4,892,334</b>	<b>121,579</b>	<b>5,013,913</b>
<b>Expenses:</b>			
Personnel Costs	2,532,723	-	2,532,723
Occupancy Costs	326,422	-	326,422
Professional Fees	57,274	-	57,274
Operating Costs	685,576	-	685,576
Direct Program Expenses	1,111,533	-	1,111,533
Insurance	37,703	-	37,703
Depreciation	41,778	-	41,778
Interest Expense	14,744	-	14,744
<b>Total Expenses</b>	<b>4,807,753</b>	<b>-</b>	<b>4,807,753</b>
<b>Increase (Decrease) in Net Assets</b>	<b>84,581</b>	<b>121,579</b>	<b>206,160</b>
<b>Net Assets, Beginning of Year</b>	<b>993,469</b>	<b>39,860</b>	<b>1,033,329</b>
<b>Net Assets, End of Year</b>	<b>\$ 1,078,050</b>	<b>\$ 161,439</b>	<b>\$ 1,239,489</b>

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

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Cash Flows from Operating Activities:</b>			
Change in Net Assets	\$ 84,581	\$ 121,579	\$ 206,160
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used) by Operating Activities			
Depreciation	41,778	-	41,778
Increase in Grants Receivable	56,368	(161,439)	(105,071)
Increase in Other Receivables	(11,941)	-	(11,941)
Increase in Security Deposits	(1,890)	-	(1,890)
Decrease in Accounts Payable	(59,977)	-	(59,977)
Increase in Accrued Expenses	3,699	-	3,699
Increase in Fiscal Agent Liability	3,975	-	3,975
Decrease in Deferred Revenue	(10,812)	-	(10,812)
<b>Net Cash (Used) by Operating Activities</b>	<b>105,781</b>	<b>(39,860)</b>	<b>65,921</b>
<b>Cash Flows from Investing Activities:</b>			
Purchases of Property and Equipment	(8,616)	-	(8,616)
<b>Net Cash (Used) by Investing Activities</b>	<b>(8,616)</b>	<b>-</b>	<b>(8,616)</b>
<b>Cash Flows from Financing Activities:</b>			
Payments on Line of Credit	(20,000)	-	(20,000)
Payments on Loan Payable, net	(5,718)	-	(5,718)
Payments on Loan Payable	(65,000)	-	(65,000)
<b>Net Cash Provided by Financing Activities</b>	<b>(90,718)</b>	<b>-</b>	<b>(90,718)</b>
<b>Net (Decrease) in Cash and Cash Equivalents</b>	<b>6,447</b>	<b>(39,860)</b>	<b>(33,413)</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>4,485</b>	<b>39,860</b>	<b>44,345</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 10,932</b>	<b>\$ -</b>	<b>\$ 10,932</b>

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

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Statement of Functional Expenses**  
**For the Year Ended December 31, 2020**

	2020			
	Direct Admin	Direct Program	Fundraising Expenses	Total
<b>Expenses</b>				
Personnel Costs	\$ 68,369	\$ 2,450,631	\$ 13,723	\$ 2,532,723
Occupancy Costs	8,811	315,842	1,769	326,422
Professional Fees	21,041	36,031	202	57,274
Operating Costs	27,345	658,231	-	685,576
Direct Program Costs	-	1,111,533	-	1,111,533
Insurance	1,008	36,695	-	37,703
Depreciation	1,117	40,661	-	41,778
Interest Expense	394	14,350	-	14,744
	\$ 128,085	\$ 4,663,974	\$ 15,694	\$ 4,807,753

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

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 1. Organization:**

New Orleans Family Justice Alliance (NOFJA) is a public charity under Section 170(b) of the Internal Revenue Code (IRC) located in New Orleans, Louisiana. New Orleans Family Justice Alliance is a partnership of agencies dedicated for ending family violence, child abuse, sexual assault, and stalking through prevention and coordinated response by providing comprehensive client-centered, empowerment services in a single location. The primary sources of revenue for the NOFJA is grant income received from federal and state funding sources, cash donations, support from private foundations, and charges for services.

**Note 2. Summary of Significant Accounting Policies:**

**Basis of Presentation**

The accompanying financial statements of New Orleans Family Justice Alliance have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP").

**Use of Estimates**

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

Significant items in the financial statements subject to such estimates are the valuation of donated services and the allocation of functional expenses.

**Cash and Cash Equivalents**

New Orleans Family Justice Alliance considers highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Functional Expenses**

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function, therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include personnel costs, occupancy costs, operating costs, insurance, interest and depreciation which are allocated on the basis of estimates of time and effort.

**Supplemental Disclosure of Cash Flow Information:**

Cash paid during the year for:

Interest	\$14,321
----------	----------

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 2. Summary of Significant Accounting Policies: (Continued)**

**Concentrations of Credit Risk**

Financial instruments that potentially subject NOFJA Entities to concentrations of credit risk consist principally of temporary cash investments and grants receivable. NOFJA maintains cash balances at a local financial institution. The cash balances in the financial institution are insured up to \$250,000. As of December 31, 2020, cash balances did not exceed the federally insured limit.

Concentration of credit risk exists with respect to grant income where the revenue is dependent upon federal and state allocation of funds.

At December 31, 2020, management does not believe significant credit risk exists with regard to accounts and grants receivable, and there is no risk exposure relating to cash balances exceeding the federally insured limits

**Concentrations of Sources of Revenue**

Approximately 75% of NOFJA's revenue is derived from grants from the Federal, State, and City governments which are renewed annually. The current level of operations and program services may be impacted or segments discontinued if funding is not renewed. Revenue received from grants by NOFJA are primarily cost-reimbursements grants whereby specified costs are reimbursed to NOFJA in performance of a specific program activity defined by the grant.

**Support and Revenue**

Contributions of cash and other assets are reported as net assets without donor restrictions if they are received without restrictions or with donor restrictions if they are received with donor restrictions that limit the use of the donated assets, respectively. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without restrictions and reported in the statement of activities as net assets release from restrictions.

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Revenue is recognized when earned. All public support and revenue is considered to be available for unrestricted use unless specifically restricted by the donor of the terms of a grant. Revenue from public support is recognized at the time an unconditional promise to give or transfer of assets is made. Revenues from program fees are recognized over the terms of the program and the period of service provided. Cost reimbursement government grants are recognized as revenue in the period the qualifying allowable expenditures are incurred. Amounts collected in advance but unearned are reflected in the statement of financial position as deferred revenue.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 2. Summary of Significant Accounting Policies: (Continued)**

**Support and Revenue (continued)**

At December 31, 2020, there was \$161,439 of grants receivable and donor restricted net assets whose use were available for the following purpose:

Description	2020
COVID-19 Domestic Violence Disaster Funds	\$ 89,165
Client Expenses	31,624
Wellness Program & Client Activities	14,283
Hope Community Health Center	16,667
Camp Hope	9,700
	<u>\$ 161,439</u>

For the year ended December 31, 2020, \$116,258 of net assets was released by incurring expenses satisfying the restricted purposes specified by the donors.

The board designated net assets without donor restrictions for the future repairs or renovations on the building and other future expenditures. At December 31, 2020 the amount of board designated net assets was \$21,519.

**Donated Services**

Donated services are recognized as revenues at their estimated fair value when they create or enhance nonfinancial assets or those services are recorded in the financial statements to the extent those services meet the following criteria: a) the service requires specialized skills, b) the service is provided by individuals who possess those skills, and c) the service would typically need to be purchased if not contributed. Significant amount of time and services are donated to NOFJA by medical advocates, student interns, and board of trustees throughout the year to achieve program objectives.

**Accounts Receivable and Grants Receivable**

Accounts receivable are stated at the value of the unpaid balances. Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles.

**Fixed Assets**

Property and equipment are carried at cost. Management's threshold for capitalization is \$5,000. Depreciation is calculated using the straight-line method at rates based on the estimated useful lives of the assets. Estimated useful lives are three years for equipment, five years for furniture and fixtures, fifteen years for leasehold improvements, and 40 years for the building.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 2. Summary of Significant Accounting Policies: (Continued)**

**Compensated Absences**

Employees of NOFJA are entitled to paid vacation and sick days depending on job classification, length of service, and other factors. It is not practicable for NOFJA to estimate the amount of compensation for future absences. Accordingly, no liability for compensated absences has been recorded in the accompanying financial statements. The NOFJA policy is to recognize the costs of compensated absences when actually paid to employees.

**Income Tax Status**

The Internal Revenue Service has determined that NOFJA is exempt from Federal income tax under Section 501(c)(3). Contributions to NOFJA are deductible under Section 170(b) of the Internal Revenue Code.

**Uncertain Tax Positions**

NOFJA follows the provisions of the *Accounting for Uncertainty in Income Taxes* Topic of the FASB Accounting Standards Codification. The implementation of this Topic has had no impact on the statement of financial position and the statement of activities and changes in net assets. The federal and state tax returns of NOFJA are subject to examination by taxing authorities for the years ended December 31, 2020, 2019 and 2018. All tax returns have been appropriately filed by NOFJA. NOFJA recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. NOFJA's tax filings are subject to audit by various taxing authorities. As of December 31, 2020, management evaluated NOFJA's tax position and concluded that NOFJA has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

**New Accounting Pronouncement**

NOFJA has adopted ASU No. 2018-08, Not-For-Profit Entities (Topic 958) *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The new guidance helps distinguish if grants and contracts with resource providers are exchange transactions or contributions. Once a transaction is deemed to be a contribution, the ASU also provides guidance to help determine when a contribution is conditional and evaluates the possibility that a condition will not be met is remote. Unconditional contributions are recognized immediately and classified as either net assets with or without donor restrictions, while conditional contributions received are accounted for as a liability until the barriers to entitlement are overcome, at which point the transaction is recognized as unconditional and classified as either net assets with or without restrictions. The adoption of this standard for the year ended December 31, 2020 did not result in a change to NOFJA's revenue. Management believes the standard improves the usefulness and understandability of NOFJA's financial reporting.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 3. Fixed Assets:**

The following is a summary of changes in Fixed Assets for the calendar year ended December 31, 2020:

	<u>Jan. 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Dec 31, 2020</u>
<b><u>Non Depreciable Assets</u></b>				
Land	\$ 23,600	\$ --	\$ --	\$ 23,600
<b>Non Depreciable, Total</b>	<u>23,600</u>	<u>--</u>	<u>--</u>	<u>23,600</u>
<b><u>Depreciable Assets</u></b>				
Building	764,045	--	--	764,045
Leasehold Improvements	253,642	--	--	253,642
Computers & Equipment	16,585	8,616	--	25,201
Accumulated Depreciation	(103,643)	(41,778)	--	(145,421)
<b>Depreciable Assets, Net</b>	<u>930,629</u>	<u>--</u>	<u>--</u>	<u>897,467</u>
<b>Fixed Assets, Net</b>	<u>\$ 954,229</u>	<u>\$ --</u>	<u>--</u>	<u>\$ 921,067</u>

Depreciation expense was \$41,778 for the year ending December 31, 2020.

**Note 4. Leases:**

On January 12, 2017, NOFJA signed a non-binding letter of intent with its landlord to renew the lease and expand into additional space in the building in which NOFJA is presently located. The renewal is for a term of five years commencing on June 18, 2017, for \$16,031.25 per month. The organization has the option to renew for an additional five years for \$16,625 per month.

NOFJA signed a new ten year lease on October 1, 2018, for additional space commencing October 1, 2018 and expiring September 30, 2028, for \$6,589.00 per month. An addendum to this lease was signed on August 26, 2019 for additional space commencing October 1, 2019 and expiring September 30, 2028 for \$8,832 per month. The organization has the option to renew for an additional five years for \$9,936 per month.

Total rent expense for the year ended December 31, 2020, totaled \$309,263.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 4. Leases: (Continued)**

Future minimum lease payments required under these operating leases as of December 31, 2020, are:

Year ending December 31,	Amount
2021	\$ 298,359
2022	218,203
2023	105,984
2024	105,984
2025	105,984
Thereafter	291,456
Total	\$ 1,125,970

**Note 5. Deferred Revenue:**

Deferred revenue is comprised of grant funds received in the amount \$15,000 from the Office on Violence Against Women. These amounts represent advance payments on grants for services that will be provided in 2021.

**Note 6. Line of Credit:**

NOFJA has a revolving line of credit with maximum borrowing of \$200,000 with a local financial institution, which it may draw upon to provide necessary working capital. Interest at a rate of 5% per annum accrues on the outstanding principal balance. The line of credit will mature on September 2, 2021. The line is secured by the building and land as shown in Note 3. The balance on the line of credit as of December 31, 2020, was \$130,000.

**Note 7. Loans Payable:**

In 2018, NOFJA opened a construction loan payable with a local financial institution. The terms of the loan allow NOFJA to take draws as construction costs are incurred. The total amount of credit available on the loan is \$150,000 and it bears interest at 6.5% per annum. The loan matures on April 30, 2034, and is collateralized by the building and land as shown in Note 3. The loan is shown on the balance sheet net of unamortized debt issuance costs of \$5,171. The principal balance on the loan as of December 31, 2020, was \$135,907.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 7. Loans Payable: (Continued)**

Principal payments on Loans payable are due as follows:

Year ending December 31,	Amount
2021	\$ 6,708
2022	7,158
2023	7,637
2024	8,148
2025	8,694
Thereafter	97,562
Total	\$ 135,906

**Note 8. Other Financial Assistance:**

On April 7, 2020 NOFJA received a U.S. Small Business Administration (SBA) Paycheck Protection (PPP) loan in the amount of \$406,200. This loan is potentially forgivable if NOFJA meets certain criteria. The loan has an interest rate of 1% and is due five years from the date of origination. The Paycheck Protection Program loan does not require any collateral or personal guarantees associated with this loan.

In accordance with FASB ASC 958-605, NOFJA recorded the receipt of PPP funds as a refundable advance. During the calendar ended December 31, 2020, NOFJA recognized \$406,200 in other financial assistance for covered payroll expenses.

**Note 9. Related Party Transactions:**

As of December 31, 2019, NOFJA owed the Executive Director \$65,000. The loan was repaid in full in June 2020.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Note 10. Liquidity:**

The following reflects the NOJFA’s financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date because of donor-imposed restrictions or advanced funding of grants.

Cash and Cash Equivalents	\$	10,932
Grants Receivable		613,417
Total Financial Assets		624,349
Less:		
Amounts required to meet donor restrictions		(161,439)
Advanced grant funding received		(15,000)
		( 176,439)
Financial assets available to meet cash needs for general expenditures within one year		\$ 447,910

NOJFA’s working capital and cash flows variations are attributable to the length of time cash receipts from grant receivables are collected and seasonal variations of donations. NOFJA’s primary source of support is from Federal, State and City grants. To manage liquidity NOJFA maintains a line of credit with a bank that is drawn upon as needed during the year to manage cash flow. See Note-6 for further description of this line.

**Note 10. Adaptation of New Accounting Standard:**

These financial statements were prepared in accordance with Accounting Standards Update (“ASU”) 2016-14, *Not-for-Profit Entities* (Topic 958): *Presentation of Financial Statements of Non-for-Profit Entities*. This ASU was effective for fiscal years beginning after December 15, 2017. The adaptation of this ASU did not have any effect on beginning net assets or its components.

**Note 11. Subsequent Events:**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2021, no events occurred that require disclosure. No subsequent events occurring after June 30, 2021, have been evaluated for inclusion in these financial statements.

## **SUPPLEMENTARY INFORMATION**

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**Supplementary Information**  
**Schedule of Compensation, Benefits and Other Payments to the Agency Head**  
**For the Year Ended December 31, 2020**

---

**Agency Head: Mary Claire Landry**

<b>Purpose</b>	<b>Amount</b>
Salary	\$105,500
Benefits-Insurance	6,834
Benefits-Life Insurance	114
Benefits-ST Disability	1,293
Benefits-FICA	<u>7,860</u>
Total	<u>\$ 121,601</u>

**COMPLIANCE AND INTERNAL CONTROL SECTION**

# *Camnetar & Co., CPAs*

a professional accounting corporation

2550 Belle Chasse Highway, Suite 170, Gretna, LA 70053

504.362.2544

(Fax) 504.362.2663

Edward L. Camnetar, Jr., CPA

Orfelinda G. Richard, CPA

Jamie G. Rogers, CPA

Members: American Institute of Certified Public Accountants

Society of Louisiana Certified Public Accountants

## **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 Trustees of  
New Orleans Family Justice Alliance

We have audited, 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, the financial statements of New Orleans Family Justice Alliance (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 30, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered New Orleans Family Justice Alliance's internal control over financial reporting (internal control) as a basis for designing 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 New Orleans Family Justice Alliance's internal control. Accordingly, we do not express an opinion on the effectiveness of New Orleans Family Justice Alliance's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether New Orleans Family Justice Alliance’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*.

However, we noted certain matters that we reported to the management of the Organization on a separate letter dated June 30, 2021.

**Purpose of this Report**

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

Under the Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Camnetar & Co.*

*Camnetar & Co., CPAs*

a professional accounting corporation

Gretna, Louisiana

June 30, 2021

# *Camnetar & Co., CPAs*

a professional accounting corporation

2550 Belle Chasse Highway, Suite 170, Gretna, LA 70053

504.362.2544

(Fax) 504.362.2663

Edward L. Camnetar, Jr., CPA

Orfelinda G. Richard, CPA

Jamie G. Rogers, CPA

Members: American Institute of Certified Public Accountants

Society of Louisiana Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees of  
New Orleans Family Justice Alliance

### **Report on Compliance for Each Major Federal Program**

We have audited New Orleans Family Justice Alliance's (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of New Orleans Family Justice's major federal programs for the year ended December 31, 2020. New Orleans Family Justice Alliance's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of New Orleans Family Justice Alliance's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the New Orleans Family Justice Alliance's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the New Orleans Family Justice Alliance's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, New Orleans Family Justice Alliance complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## Report on Internal Control over Compliance

Management of New Orleans Family Justice Alliance is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the New Orleans Family Justice Alliance's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the New Orleans Family Justice Alliance's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Under the Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Camnetar & Co.*

Camnetar & Co., CPAs  
a professional accounting corporation

Gretna, Louisiana  
June 30, 2021

**NEW ORLEANS FAMILY JUSTICE ALLIANCE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2020**

<b>Federal Grantor/Pass-Through Grantor Program Title &amp; Identifying Number</b>	<b>CFDA Number</b>	<b>Federal Expenditures</b>
<b>United States Department of Justice</b>		
<i>(Passed through the Louisiana Commission on Law Enforcement)</i>		
<b>Violence Against Women Act</b>		
4666 2018 STOP VAWA (Sexual Assault)	16.588	\$ 27,564
4665 2018 STOP VAWA (Domestic Violence)	16.588	18,561
		<u>46,125</u>
4664 2018 Sexual Assault (SASP - Sexual Assault Prevention)	16.017	41,078
<b>Crime Victims Assistance</b>		
4854 Crime Victims Assistance - Sexual Assault Services	16.575	466,989
4856 Crime Victims Assistance - CAC Collaborative	16.575	71,609
4855 Crime Victims Assistance - Forensic Program	16.575	236,932
4857 Crime Victims Assistance - CDC	16.575	62,766
		<u>838,296</u>
<i>(Passed through the La. Office of Public Health/ La. Foundation Against Sexual Assault Rape Prevention Education</i>		
	93.136	63,365
<i>(Passed through the La. Office of Public Health/ IWES - Institute for Women and Ethnic Studies HIV and Intimate Partner Violence Project</i>		
	93.088	88,800
<i>(Passed through the Office on Violence Against Women)</i>		
2018-WE-AX -0011 Improving Criminal Justice Response	16.736	143,967
2019-WH-AX-0069 Transitional Housing for Victims of Domestic Violence	16.736	63,719
		<u>207,686</u>
<i>(Passed through the Office of Victims of Crime)</i>		
2019-V3-GX-K023 Poly-victimization Demonstration Initiative	16.582	197,052
<i>(Passed through Alliance for Hope International) OVC Database Grant</i>		
	16.582	75,459
		<u>272,511</u>
<i>(Passed through Tulane University) - Legal Assistance</i>		
	16.524	4,474
<i>(Passed through Southeast Legal Services Inc.) MOU -Legal Assistance Services</i>		
	16.524	27,886
		<u>32,360</u>
<i>(Passed through New Orleans Police Department - City of New Orleans)</i>		
MOU - Sexual Assault Kit Initiative - SAKI	16.833	120,029
<i>(Passed through United Way of Greater New Orleans)</i>		
ESFP - Emergency Shelter Food Program	97.024	7,500
<i>(Passed through Covenant House)</i>		
2018-VT-BX-K075 Collaborative Model to Combat Human Trafficking	16.320	29,369
<i>(Passed through Unity for the Homeless) FY 2015 HOPWA/VAWA Demonstration Grant</i>		
	14.241	17,229
<i>(Passed through City of New Orleans Health Department)</i>		
MK16-544 SART (Sexual Assault Response Team)	16.590	6,317
<i>(Passed through Lighthouse for the Blind) OVW - Disability Grant</i>		
	16.590	2,908
		<u>9,225</u>
<b>United States Department of Justice, Total</b>		<u><b>\$ 1,773,573</b></u>

**NEW ORLEANS FAMILY JUSTICE ALLIANCE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2020**

<b>Federal Grantor/Pass-Through Grantor Program Title &amp; Identifying Number</b>	<b>CFDA Number</b>	<b>Federal Expenditures</b>
<b>United States Department Health and Human Services</b>		
<i>(Passed through State of La. Department of Children and Families)</i>		
FVPSA Domestic Violence Services	93.671	\$ 481,181
<i>(Passed through State of La. Department of Children and Families)</i> SNAP E & T	10.561	24,506
<b>United States Department Health and Human Services, Total</b>		<b>\$ 505,687</b>
<b>United States Department of Housing and Urban Development</b>		
<i>(Passed through Unity for the Homeless of Greater New Orleans)</i>		
Federal Continuum of Care #LA0320D6H031800	14.267	\$ 77,102
Federal Continuum of Care #LA0319D6H031800	14.267	871,368
Federal Continuum of Care #LA0342D6H001900	14.267	150,406
		1,098,876
<i>(Passed through the City of New Orleans - Office of Community Development)</i>		
Federal Emergency Solutions Grant - ESG	14.231	59,742
Federal Emergency Solutions Grant - Rapid Rehousing	14.231	59,863
		119,605
<b>United States Department of Housing and Urban Development, Total</b>		<b>\$ 1,218,481</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<b>\$ 3,497,741</b>

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2020**

NOTE A - FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the year ended December 31, 2020. Federal financial assistance received during the year did meet the criteria set forth in the Single Audit Act and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principle, and Audit Requirements for Federal Awards* (Uniform Guidance). Grant terms are indicated in the Schedule of Expenditures of Federal Awards.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the Center has met the qualifications for the respective grants. Costs incurred in programs partially funded by federal grants are applied against federal grant funds to the extent of revenue available when they are properly applied to the grant.

2. Indirect Cost Rate

The organization has not elected to use the 10 percent de minimis indirect cost rate.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2020**

We have audited the financial statements of the New Orleans Family Justice Alliance as of and for the year ended December 31, 2020, and have issued our report thereon dated June 30, 2021. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Uniform Guidance. Our audit of the financial statements as of December 31, 2020, resulted in an unmodified opinion.

**Section I Summary of Auditor's Reports**

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

Internal Control

Material Weaknesses  Yes  No  
Significant Deficiencies  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

Was a management letter issued?  Yes  No

**b. Federal Awards**

Internal Control

Material Weaknesses  Yes  No  
Significant Deficiencies  Yes  No

Type of Opinion On Compliance For Major Programs

Unmodified  Qualified   
Disclaimer  Adverse

Are there findings required to be reported in accordance with the Uniform Guidance?  
 Yes  No

**c. Identification of Major Programs:**

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 750,000

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance?  Yes  No

**NEW ORLEANS FAMILY JUSTICE ALLIANCE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For The Year Ended December 31, 2020**

**Section II Financial Statement Findings**

**A – Issues of Noncompliance**

None

**B – Internal Control - Significant Deficiencies**

None

**C – Internal Control - Material Weaknesses**

None

**Section III Federal Award Findings and Questioned Costs**

None

**Section IV Management Letter**

**2020-1 Development of Internal Oversight Program**

Criteria A required element of grant administration is internal control. An organization must adhere to the requirements of the grants utilizing program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Condition Internal controls relative to new grants to the organization can be enhanced by internal monitoring.

Cause & Effect Without internal oversight to program legislation Federal awarding agency regulations, and the terms and conditions of the award, an organization may not adhere to all elements of the award.

Recommendation We recommend the organization develop an internal review of the way in which the organization manages a grant and onboards new grants, to make sure that the organization is in compliance with all the rules and regulations of each grant award.

Management's Response: Management concurs with the recommendation and will endeavor to develop an internal oversight program of grant administration.

**NEW ORLEANS FAMILY JUSTICE ALLIANCE  
SCHEDULE OF PRIOR YEAR FINDINGS  
For The Year Ended December 31, 2020**

**Section I – Internal Control and Compliance Material to the Financial Statements**

None

**Section II – Internal Control and Compliance Material to Federal Awards**

None

**Section III – Management Letter**

None