

**YOUTH SERVICE BUREAU OF ST. TAMMANY
(A NONPROFIT ORGANIZATION)**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

YOUTH SERVICE BUREAU OF ST. TAMMANY

TABLE OF CONTENTS JUNE 30, 2023 AND 2022

	<u>Page #</u>
INDEPENDENT AUDITORS' REPORT	1-3
FINANCIAL STATEMENTS	
Statements of Financial Position	4
Statements of Activities	5-6
Statement of Functional Expenses	7-8
Statements of Cash Flows	9
Notes to the Financial Statements	10-19
SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20-21
Schedule of Findings and Questioned Costs	22
REPORT BY MANAGEMENT	
Schedule of Prior Audit Findings	23
SUPPLEMENTARY INFORMATION	
Statement of Functional Expenses – United Way Purposes for Washington Parish	24
Statement of Functional Expenses – United Way Purposes for St. Tammany Parish	25
Schedule of Compensation and Benefits for FINSAP Funds-Required by Grantor	26
Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer	27
Schedule of CASA Assistance Program Federal TANF Revenue and Expenditure Activity	28
STATEWIDE AGREED-UPON PROCEDURES	
Independent Accountants' Report on Applying Statewide Agreed-Upon Procedures	29-40
LOUISIANA COMPLIANCE QUESTIONNAIRE	41-44



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Youth Service Bureau of St. Tammany
Covington, Louisiana

Opinion

We have audited the accompanying financial statements of Youth Service Bureau of St. Tammany (a nonprofit organization), which comprise of the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Youth Service Bureau of St. Tammany as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Youth Service Bureau of St. Tammany and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Youth Service Bureau of St. Tammany's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Youth Service Bureau of St. Tammany's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Youth Service Bureau of St. Tammany's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Statement of Functional Expenses – St. Tammany Parish, Statement of Functional Expenses – Washington Parish, Schedule of Compensation and Benefits for FINSAP Funds-Required by Grantor, Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer and the Schedule of CASA Assistance Program Federal TANF Revenue and Expenditure Activity on pages 24-28 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 October 27, 2023, on our consideration of Youth Service Bureau of St. Tammany'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 Youth Service Bureau of St. Tammany'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 Youth Service Bureau of St. Tammany's internal control over financial reporting and compliance.

Bernard & Franks

Metairie, Louisiana
October 27, 2023

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022**

ASSETS

	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 276,557	\$ 370,158
Receivables-grants and contributions	185,304	112,411
Unconditional promises to give	56,100	200,000
Prepaid expenses	86,337	85,783
Total current assets	<u>\$ 604,298</u>	<u>\$ 768,352</u>
PROPERTY AND EQUIPMENT		
Building improvements	\$ 1,155,276	\$ 1,144,856
Land and buildings	919,946	919,946
Furniture and equipment	98,839	98,839
Less, accumulated depreciation	(873,683)	(812,189)
Total property and equipment	<u>\$ 1,300,378</u>	<u>\$ 1,351,452</u>
LONG-TERM ASSETS		
Investments	\$ 5,498	\$ -
Long-term portion of unconditional promises to give	-	59,301
Total other assets	<u>\$ 5,498</u>	<u>\$ 59,301</u>
 Total assets	 <u>\$ 1,910,174</u>	 <u>\$ 2,179,105</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 2,038	\$ 3,763
Payroll liabilities	1,385	710
Accumulated employee leave payable	51,433	46,220
Tenant deposit	1,200	1,200
Total current liabilities	<u>\$ 56,056</u>	<u>\$ 51,893</u>
NET ASSETS		
Without donor restrictions		
Undesignated	\$ 1,788,643	\$ 1,861,861
Designated	9,375	6,050
With donor restrictions	56,100	259,301
Total net assets	<u>\$ 1,854,118</u>	<u>\$ 2,127,212</u>
 Total Liabilities and Net Assets	 <u>\$ 1,910,174</u>	 <u>\$ 2,179,105</u>

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
Government grants and contracts	\$ 1,167,537	\$ -	\$ 1,167,537
Contributions	56,559	-	56,559
Fundraising event	290,514	-	290,514
United Way Allocation	3,288	22,500	25,788
Medicaid	14,528	-	14,528
Program service fees	66,972	-	66,972
Board generated revenue	19,630	-	19,630
Rental income	14,400	-	14,400
Other income	15,078	-	15,078
Interest income	390	-	390
Investment Income	52	-	52
Net assets released from restrictions:			
Expiration of time and use restrictions	225,701	(225,701)	-
Total revenues, gains and other support	\$ 1,874,649	\$ (203,201)	\$ 1,671,448
EXPENSES			
Program services	\$ 1,522,110	\$ -	\$ 1,522,110
Supporting services			
General and administrative	329,867	-	329,867
Fund-raising	92,565	-	92,565
Total expenses	\$ 1,944,542	\$ -	\$ 1,944,542
Change in net assets	\$ (69,893)	\$ (203,201)	\$ (273,094)
Net Assets at Beginning of Year	1,867,911	259,301	2,127,212
Net Assets at End of year	\$ 1,798,018	\$ 56,100	\$ 1,854,118

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
Government grants and contracts	\$ 1,071,181	\$ -	\$ 1,071,181
Contributions	148,925	-	148,925
Fundraising event	297,649	-	297,649
United Way Allocation	-	100,000	100,000
Gain from PPP loan extinguishment	267,240	-	267,240
Government grant-Employee Retention Credit	78,263	-	78,263
Program service fees	64,558	-	64,558
Board generated revenue	19,565	-	19,565
Rental income	14,400	-	14,400
Other income	1,505	-	1,505
Interest income	20	-	20
Net assets released from restrictions:			
Expiration of time restriction	186,575	(186,575)	-
	<u>\$ 2,149,881</u>	<u>\$ (86,575)</u>	<u>\$ 2,063,306</u>
EXPENSES			
Program services	\$ 1,499,122	\$ -	\$ 1,499,122
Supporting services			
General and administrative	345,951	-	345,951
Fund-raising	91,985	-	91,985
	<u>\$ 1,937,058</u>	<u>\$ -</u>	<u>\$ 1,937,058</u>
Change in net assets	\$ 212,823	\$ (86,575)	\$ 126,248
Net Assets at Beginning of Year	<u>1,655,088</u>	<u>345,876</u>	<u>2,000,964</u>
Net Assets at End of year	<u><u>\$ 1,867,911</u></u>	<u><u>\$ 259,301</u></u>	<u><u>\$ 2,127,212</u></u>

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services		
	CASA	Crossroads	FINS
Compensation and related expenses			
Compensation	\$ 314,143	\$ 135,130	\$ 150,803
Employee Benefits			
Health	21,039	18,192	29,298
Other	2,711	1,351	1,765
Workers' compensation	4,263	1,784	2,004
Payroll taxes	23,295	9,653	10,293
Total compensation and related expenses	<u>\$ 365,451</u>	<u>\$ 166,110</u>	<u>\$ 194,163</u>
Travel & Training	\$ 7,282	\$ 1,674	\$ 2,490
Insurance			
Directors and officers	605	223	328
Community service workers	-	-	-
Occupancy	18,074	6,637	9,807
Equipment rental and service	2,361	877	1,306
Occupancy			
Building maintenance and repairs	17,149	6,318	9,284
Rent	4,400	-	4,400
Utilities	7,544	2,829	4,223
Special events			
Chef Soiree and other events	-	-	-
Professional fees	9,964	7,858	4,481
Dues, subscriptions, publications and ads	9,221	3,601	1,512
Accreditation fees	-	-	-
Medicaid set-up/processing	-	-	-
Drug screens and lab fees	-	489	148
Postage and delivery	1,651	414	545
Printing and production	787	264	321
Supplies	11,430	7,987	3,803
Telephone	8,761	3,264	4,757
Depreciation and amortization	20,293	6,764	7,994
Miscellaneous	-	-	-
Slidell Rental expenses	-	-	-
Total expenses	<u>\$ 484,973</u>	<u>\$ 215,309</u>	<u>\$ 249,562</u>

Program Services			Supporting Services		
Options	TASC	Total	General and Administrative	Fundraising	Total
\$ 182,015	\$ 164,862	\$ 946,953	\$ 243,847	\$ 21,175	\$ 1,211,975
15,969	34,506	119,004	21,208	-	140,212
1,607	1,717	9,151	2,188	-	11,339
2,366	2,229	12,646	3,331	-	15,977
13,615	10,720	67,576	22,239	-	89,815
<u>\$ 215,572</u>	<u>\$ 214,034</u>	<u>\$ 1,155,330</u>	<u>\$ 292,813</u>	<u>\$ 21,175</u>	<u>\$ 1,469,318</u>
\$ 3,122	\$ 1,833	\$ 16,401	\$ 627	\$ -	\$ 17,028
337	328	1,821	-	-	1,821
-	-	-	-	-	-
10,056	9,784	54,358	-	-	54,358
1,311	1,288	7,143	-	-	7,143
9,451	9,284	51,486	-	-	51,486
-	4,400	13,200	-	-	13,200
5,343	4,112	24,051	-	-	24,051
-	-	-	-	71,390	71,390
14,127	4,446	40,876	1,815	-	42,691
2,630	1,840	18,804	4,018	-	22,822
1,718	-	1,718	-	-	1,718
6,300	-	6,300	-	-	6,300
2,398	-	3,035	-	-	3,035
684	595	3,889	219	-	4,108
292	321	1,985	180	-	2,165
11,241	8,027	42,488	7,080	-	49,568
5,417	4,757	26,956	-	-	26,956
5,534	11,684	52,269	9,224	-	61,493
-	-	-	6,430	-	6,430
-	-	-	7,461	-	7,461
<u>\$ 295,533</u>	<u>\$ 276,733</u>	<u>\$ 1,522,110</u>	<u>\$ 329,867</u>	<u>\$ 92,565</u>	<u>\$ 1,944,542</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022**

	Program Services		
	CASA	Crossroads	FINS
Compensation and related expenses			
Compensation	\$ 320,294	\$ 112,652	\$ 164,134
Employee Benefits			
Health	29,037	18,884	29,580
Other	2,509	1,094	1,694
Workers' compensation	4,412	1,450	2,131
Payroll taxes	22,518	7,667	10,850
Total compensation and related expenses	<u>\$ 378,770</u>	<u>\$ 141,747</u>	<u>\$ 208,389</u>
Travel	\$ 13,488	\$ 1,083	\$ 2,099
Insurance			
Directors and officers	605	264	346
Occupancy	16,987	7,124	9,335
Equipment rental and service	1,871	816	1,069
Occupancy			
Building maintenance and repairs	17,022	7,485	10,123
Rent	4,483	-	4,483
Utilities	7,339	3,071	4,131
Special events			
Chef Soiree and other events	-	-	-
Professional fees	14,289	5,452	7,223
Dues, subscriptions, publications and ads.	5,525	766	1,378
Accreditation fees	331	1,143	1,188
Medicaid set-up/processing	-	-	-
Drug screens and lab fees	-	258	175
Postage and delivery	1,174	200	347
Printing and production	864	88	115
Supplies	13,912	5,942	5,634
Telephone	9,600	4,109	5,653
Depreciation and amortization	19,944	6,548	7,393
Miscellaneous	-	-	-
Slidell Rental expenses	-	-	-
Total expenses	<u>\$ 506,204</u>	<u>\$ 186,096</u>	<u>\$ 269,081</u>

Program Services			Supporting Services		
Options	TASC	Total	General and Administrative	Fundraising	Total
\$ 163,902	\$ 170,076	\$ 931,058	\$ 229,976	\$ 41,469	\$ 1,202,503
6,270	37,540	121,311	32,256	-	153,567
1,413	1,559	8,269	2,485	-	10,754
2,128	2,182	12,303	4,237	-	16,540
12,086	10,274	63,395	21,916	-	85,311
<u>\$ 185,799</u>	<u>\$ 221,631</u>	<u>\$ 1,136,336</u>	<u>\$ 290,870</u>	<u>\$ 41,469</u>	<u>\$ 1,468,675</u>
\$ 1,307	\$ 1,258	\$ 19,235	\$ 263	\$ -	\$ 19,498
259	346	1,820	-	-	1,820
7,001	9,335	49,782	-	-	49,782
802	1,069	5,627	-	-	5,627
7,449	10,078	52,157	15,610	-	67,767
-	4,483	13,449	-	-	13,449
3,252	4,131	21,924	-	-	21,924
-	-	-	-	50,516	50,516
12,983	7,432	47,379	3,372	-	50,751
1,165	1,139	9,973	3,003	-	12,976
7,274	569	10,505	-	-	10,505
4,061	-	4,061	-	-	4,061
2,231	-	2,664	-	-	2,664
211	347	2,279	331	-	2,610
87	115	1,269	-	-	1,269
8,502	6,791	40,781	12,871	-	53,652
4,031	5,653	29,046	-	-	29,046
5,540	11,410	50,835	9,066	-	59,901
-	-	-	3,672	-	3,672
-	-	-	6,893	-	6,893
<u>\$ 251,954</u>	<u>\$ 285,787</u>	<u>\$ 1,499,122</u>	<u>\$ 345,951</u>	<u>\$ 91,985</u>	<u>\$ 1,937,058</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

**STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (273,094)	\$ 126,248
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	61,494	59,901
Gain from PPP loan extinguishment	-	(267,240)
(Increase) decrease in operating assets:		
Unconditional promises to give	203,201	61,094
Receivables-grants and contributions	(72,893)	41,627
Prepaid expenses	(554)	(25,372)
Increase (decrease) in operating liabilities:		
Accounts payable	(1,725)	2,057
Accumulated employee leave payable	5,213	114
Payroll liabilities	675	469
Net cash used in operating activities	\$ (77,683)	\$ (1,102)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	\$ (10,420)	\$ (28,689)
Purchase of investment	(5,498)	-
Decrease in cash from investing activities	\$ (15,918)	\$ (28,689)
Net increase (decrease) in cash and cash equivalents	\$ (93,601)	\$ (29,791)
Beginning cash and cash equivalents	370,158	399,949
Ending cash and cash equivalents	\$ 276,557	\$ 370,158

See Notes to Financial Statements

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Youth Service Bureau of St. Tammany (the “Bureau”) is a nonprofit organization established in 1981 and currently serves the St. Tammany and Washington parishes. The Bureau provides advocacy, counseling, education, and intervention for at-risk youth and their families, helping them reach their full potential.

The Bureau’s major programs include the following:

Court Appointed Special Advocates (CASA). Volunteers are trained volunteers who help judges find safe and permanent homes for abused and neglected children in state custody. CASA volunteers focus on one child or sibling group at a time and represent the best interest of the child. Volunteer advocates offer judges critical information to ensure that each child’s rights and needs are being attended to while in foster care. During the fiscal year 2022-2023, 220 children were served by 126 CASA volunteers through Youth Service Bureau, and 17 new CASA volunteers were trained and sworn-in.

Crossroads is a juvenile delinquency intervention program that offers non-violent offenders the opportunity to choose a new direction while holding them accountable for their actions. Case managers leverage a Balanced and Restorative Justice Model to encourage responsibility while maintaining a focus on victims and families. There were 485 clients assisted during the 2022-2023 fiscal year. Case managers oversee community service requirements and victim restitution where appropriate. Clients are supported through group classes that teach internet safety, law related education, anger management, and drivers’ improvement. Clients are further supported through parental training and referrals for counseling when appropriate.

Families in Need of Services (FINS) is a delinquency prevention program that focuses on helping youth and families to remedy self-destructive behavior through education and family counseling. There were 247 clients assisted through FINS during the 2022-2023 fiscal year. FINS case managers encourage positive parental involvement and improves skills to counter ungovernable behavior.

Options is a clinical substance abuse treatment program that provides family focused licensed outpatient treatment for adolescents who are experiencing problems with alcohol and or drugs. Assessment and treatment was provided for 358 clients during the 2022-2023 fiscal year.

Truancy Assessment and Service Center (TASC) is a truancy reduction program that provides resources and support to children and their families for children from the grades of Kindergarten through 5th grade. Truancy intervention was provided for 615 students during the fiscal year 2022-2023.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The financial statements of the Bureau have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America, which requires the Bureau to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Bureau. These net assets may be used at the discretion of the Bureau's management and the Board of Directors.

Net Assets With Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Bureau or by the passage of time. Other donor restrictions are perpetual in nature, whereby, the donor has stipulated these funds be maintained in perpetuity.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Bureau is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private organization. The Bureau's Form 990, *Return of Bureau Exempt from Income Tax*, for the years ending June 30, 2021-2023 are subject to examination by the IRS, generally for three years after they were filed.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Bureau considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Designated cash consists of balances in cash accounts designated by the Board of Directors to be used as an endowment fund, where the income generated will be used for operating purposes. The designated cash for the years ended June 30, 2023 and 2022 is \$9,375 and \$6,050, respectively.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In-Kind Contributions and Contributed Services

In-kind contributions are reflected as contributions at their fair value at date of donation and are reported as support without donor restrictions unless explicit donor stipulations specify how donated assets must be used. The Bureau recognizes the fair value of contributed services received if such services a) create or enhance nonfinancial assets or b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed. The Bureau receives a significant amount of contributed time from volunteers that does not meet the recognition criteria described above. Accordingly, the value of this contributed time is not reflected in the accompanying financial statements. The Bureau receives donated services in the form of Board of Directors and event volunteers. The hours contributed is estimated by management to be 5,708 hours valued at \$142,700 for the year ended June 30, 2023.

Depreciation

All assets acquired having a cost or estimated fair value equal to or greater than \$1,000 and an estimated useful life of over five years are capitalized and depreciated. Buildings, land, vehicles, and equipment are stated at cost at the date of acquisition or fair value at the date of donation in the case of gifts. Depreciation of all exhaustible fixed assets is charged as an expense. Depreciation has been calculated using the straight-line method.

Accounts Receivables

Accounts receivables are stated at unpaid balances, less an allowance for doubtful accounts. The Bureau provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances that may affect the collectability of funds. Management believes that all receivables are collectible.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on these amounts are computed using a risk-free interest rate of 5% applicable to the year in which the contribution is made. Amortization of the discount is included in contribution revenue. Conditional promises to give are not recognized until they become unconditional; that is, when the donor-imposed conditions are substantially met. Assets that were transferred to the Bureau in connection with a conditional promise to give should be recorded as a refundable advance unless the donor conditions are met as of the acquisition date.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Employee Vacation Benefits

Employee vacation benefits are accrued and expensed in the period earned by the employee.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. 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.

Grant Revenue

Revenues from governmental grants are recognized when allowable expenditures are made by the Bureau.

Paycheck Protection Program

Payroll Protection Plan loan amount is recorded as revenue when it is ultimately forgiven (i.e., the Bureau is legally released from being the loan's primary obligor in accordance with ASC 405-20, Extinguishment of Debt) then income would be recognized in the income statement as a gain on loan extinguishment.

Concentration

The Bureau's primary support is grants, contracts and contributions. Grants and contracts were \$1,167,537 or 70% and \$1,071,181 or 52% of total revenue for the years ended June 30, 2023 and 2022, respectively. In addition, contributions were \$372,861 or 22% and \$546,574 or 26% of total revenue for the years ended June 30, 2023 and 2022, respectively. The Bureau receives the majority of these revenues through federal, state and local government agencies. If significant budget cuts are made at the federal, state, or local level, the amount of funds the Bureau receives could be reduced significantly and have an adverse impact on its operations. As of October 27, 2023, management was not aware of any actions taken that would adversely affect the funds received by the Bureau from these sources in the upcoming fiscal year.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

Implementation of New Accounting Standard

The FASB issued Accounting Standards Update Number 2016-02 affecting ASC 842, *Leases*, which provides guidance for any organization that enters a lease (as defined in this Update), with some specified scope exemptions. The guidance in this update supersedes ASC 840 *Leases*. The primary objective of this update is to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities in the statement of financial position and disclosing key information about leasing arrangements. The updated guidance is effective for annual periods beginning after December 15, 2021, and has been implemented for the year ended December 31, 2022, with no impact to the financial statements.

NOTE 2. CONCENTRATIONS OF CREDIT RISK

The Bureau maintains several bank accounts at various banks located in Covington, Louisiana. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash at these institutions did not exceed FDIC limits at June 30, 2023 and 2022.

NOTE 3. UNCONDITIONAL PROMISES TO GIVE

The Bureau had the following unconditional promises to give for the years ended June 30, 2023 and 2022. The long-term portion of the assets were discounted using a 5% rate.

	2023	2022
United Way allocation	\$ 22,500	\$ 100,000
Baptist Community Ministries	35,000	163,386
Total unconditional promise to give	\$ 57,500	\$ 263,386
Unamortized discount	(1,400)	(4,085)
Unconditional promises to give, net	<u>\$ 56,100</u>	<u>\$ 259,301</u>
Long-term	\$ -	\$ 59,301
Total	<u>\$ 56,100</u>	<u>\$ 259,301</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 3. UNCONDITIONAL PROMISES TO GIVE (Continued)

Future maturities of unconditional promises to give are as follows:

2024	57,500
Discount	<u>(1,400)</u>
Total	<u>\$ 56,100</u>

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	<u>2023</u>	<u>2022</u>
Land	\$ 101,000	\$ 101,000
Buildings	818,946	818,946
Building improvements	1,155,276	1,120,466
Furniture and equipment	<u>98,839</u>	<u>94,540</u>
	\$ 2,174,061	\$ 2,134,952
Less accumulated depreciation	<u>(873,683)</u>	<u>(752,288)</u>
Total	<u>\$ 1,300,378</u>	<u>\$ 1,382,664</u>

For the years ended June 30, 2023 and 2022, depreciation expenses were \$61,494 and \$59,901, respectively.

NOTE 5. FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices in active markets for identical assets or liabilities that the Bureau can access at the measurement date.

Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 5. FAIR VALUE MEASUREMENTS (Continued)

- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The Bureau uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The asset's fair value measurement level with the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. When available, valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022:

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Bureau are open-end mutual funds that are registered with the U.S. Security Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Bureau are deemed to be actively traded.

Investments in exchange traded and closed end funds: Investments in exchange traded funds are valued using a market approach based on the quoted market prices, where available, or broker/dealer quotes of identical or comparable instruments.

The Bureau recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the year ended June 30, 2023.

The following table sets forth by level, within the fair value hierarchy, of the Bureau's assets measured at fair value for the year ended June 30, 2023:

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 5. FAIR VALUE MEASUREMENTS (Continued)

Recurring fair value measurements for the year ended June 30, 2023:	Total	Quoted Prices	Significant	Significant
		in Active Markets for Identical Assets (Level 1)	Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Mutual funds	\$ 3,432	\$ 3,432	\$ -	\$ -
Exchange Traded & Closed End Funds	2,066	2,066	-	-
Total	\$ 5,498	\$ 5,498	\$ -	\$ -

NOTE 6. INVESTMENTS

Long-term investments are carried at fair value and consist of the following:

	2023
Mutual funds	\$ 3,432
Exchange traded and closed end funds	2,066
Total	\$ 5,498

The following schedule summarizes the investment return in the statement of activities:

	2023
Unrealized gain	\$ 52
Total	\$ 52

NOTE 7. LINE OF CREDIT

For the years ended June 30, 2023 and 2022, the Bureau had a \$350,000 line of credit with an interest rate of 4.75% and 5.25%, respectively. The line of credit is secured by a collateral real estate mortgage. As of June 30, 2023 and 2022, \$350,000 was available. There was no interest expense for the years ended June 30, 2023 and 2022.

NOTE 8. COMPENSATED ABSENCES

First year employees may accrue two weeks of personal leave that begins after two weeks of employment. Employees may begin to use personal leave after ninety days of continuous employment. Three weeks of leave are then available to employees who have been employed for two to five years. After five years of employment, employees may accrue four weeks of personal leave per year. Personal leave is used to cover sick, and vacation leave as well. Employees may accrue up to 150 hours of personal leave per year. Any balance greater than 150 hours will be rolled into the employee's sick leave. Accumulated personal leave was \$51,422 and \$46,220 for the years ended June 30, 2023 and 2022.

YOUTH SERVICE BUREAU OF ST. TAMMANY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

NOTE 9. NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2023 and 2022 the Bureau had \$56,100 and \$259,301 in net assets with restrictions. The funds are restricted for time and use in various programs in subsequent years and are comprised of the following:

	<u>2023</u>	<u>2022</u>
United Way	\$ 22,500	\$ 100,000
Baptist Community Ministries	33,600	159,301
Total	<u>\$ 56,100</u>	<u>\$ 259,301</u>

Board designated net assets consisted of \$9,375 and \$6,050 for the years ended June 30, 2023 and 2022 and will be used to set up an endowment fund, where the income generated will be used for operating purposes.

NOTE 10. RETIREMENT PLAN

The Bureau has a 401(k)-retirement plan covering all employees of the Bureau who have completed the service requirements. The plan allows employees to contribute the maximum amount allowed by the Internal Revenue Service Code. The Bureau may make a discretionary contribution to the plan annually. The Bureau elected not to make any contributions for the years ended June 30, 2023 and 2022.

NOTE 11. OPERATING LEASES

The Bureau leases its Franklinton office facilities under a month-to-month lease that requires monthly payments of \$800 and utility payments of \$300.

The Bureau also has a lease agreement with the City of Covington for \$1 per year. The lease covers a portion of land owned by the City of Covington located at the Covington office.

Total rental expense for these facilities for the years ended June 30, 2023 and 2022 was \$13,201.

The Bureau leases out its Slidell office space under a month-to-month lease that requires monthly payments of \$1,000 and utility payments of \$200. Total Slidell rental income for this facility for the years ended June 30, 2023 and 2022 was \$14,400. The tenant is also responsible for an additional agreed upon amount for utilities phone and internet. The Bureau has secured a \$1,200 security deposit from the tenant for the leased space.

YOUTH SERVICE BUREAU OF ST. TAMMANY

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

NOTE 12. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Bureau had the following financial assets available within one year of the statement of financial position date for general expenditures for the years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash	\$ 201,170	\$ 214,273
Accounts receivable	185,304	112,411
Unconditional promise to give	<u>56,100</u>	<u>200,000</u>
	<u>\$ 442,574</u>	<u>\$ 526,684</u>

The Bureau has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. As described in Note 7, the Bureau also has a line of credit in the amount of \$350,000, which it could draw upon in the event of an unanticipated liquidity need.

NOTE 13. CONTINGENCY

The Bureau is a recipient of contracts and grants (“revenue sources”) from state and federal funding agencies. These revenue sources are governed by various guidelines, regulations, and contractual agreements. The administration of the programs and activities funded by these revenue sources are under the control and administration of the Bureau and are subject to audit and/or review by funding agencies. Any revenue source found to be not properly spent in accordance with the terms, conditions, and regulations of the state and federal agencies may be subject to recapture.

NOTE 14. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 27, 2023, the date which the financial statements were available for use. Management's evaluation revealed no subsequent events that require adjustment to or disclosure in the financial statements.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



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

To the Board of Directors of
Youth Service Bureau of St. Tammany
Covington, 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 Youth Service Bureau of St. Tammany (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Youth Service Bureau of St. Tammany's internal control over financial reporting (internal control) as a basis for designing 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 Youth Service Bureau of St. Tammany's internal control. Accordingly, we do not express an opinion on the effectiveness of Youth Service Bureau of St. Tammany'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 Bureau'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Youth Service Bureau of St. Tammany'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 financial statements. 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 Bureau'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 Bureau's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Bernard & Franks". The script is cursive and elegant, with the ampersand being particularly stylized.

Metairie, Louisiana

October 27, 2023

YOUTH SERVICE BUREAU OF ST. TAMMANY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Youth Service Bureau of St. Tammany, which was prepared in accordance with generally accepted accounting principles 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.
2. No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements as reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Youth Service Bureau of St. Tammany were disclosed in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards*.
4. No management letter was issued for the years ended June 30, 2023 and 2022.
5. Youth Service Bureau of St. Tammany did not expend more than \$750,000 in federal awards during the years ended June 30, 2023 and 2022, and therefore, is exempt from the audit requirements under the *Uniform Guidance*.

FINDINGS-FINANCIAL STATEMENTS

There were no findings for the years ended June 30, 2023 and 2022.

FINDINGS-FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This is not applicable to the Bureau for the years ended June 30, 2023 and 2022.

REPORT BY MANAGEMENT

YOUTH SERVICE BUREAU OF ST. TAMMANY
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

There were no findings for the year ended June 30, 2022.

SUPPLEMENTARY INFORMATION

**YOUTH SERVICE BUREAU OF ST. TAMMANY
UNITED WAY PURPOSES FOR WASHINGTON PARISH
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services						Supporting Services		
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 95,781	\$ 14,900	\$ 57,253	\$ -	\$ 98,123	\$ 266,057	\$ 68,765	\$ 5,971	\$ 340,793
Employee Benefits									
Health	6,408	-	11,119	-	20,537	38,064	5,976	-	44,040
Other	824	148	670	-	1,020	2,662	612	-	3,274
Workers' compensation	1,293	201	756	-	1,325	3,575	935	-	4,510
Payroll taxes	7,097	1,064	3,905	-	6,378	18,444	6,271	-	24,715
Total compensation and related expenses	\$ 111,403	\$ 16,313	\$ 73,703	\$ -	\$ 127,383	\$ 328,802	\$ 82,559	\$ 5,971	\$ 417,332
Travel & Training	\$ 2,928	\$ 769	\$ 1,628	\$ -	\$ 482	\$ 5,807	\$ -	\$ -	\$ 5,807
Insurance									
Directors and officers	184	28	110	-	189	511	-	-	511
Community service workers	-	-	-	-	-	-	-	-	-
Occupancy	5,495	855	3,283	-	5,626	15,259	-	-	15,259
Equipment rental and service	501	15	270	-	460	1,246	-	-	1,246
Occupancy									
Building maintenance and repairs	3,821	-	3,821	-	3,821	11,463	-	-	11,463
Rent	4,400	-	4,400	-	4,400	13,200	-	-	13,200
Utilities	1,567	-	1,567	-	1,567	4,701	-	-	4,701
Special events									
Chef Soirée and Other events	-	-	-	-	-	-	-	20,132	20,132
Professional fees	3,037	866	1,700	-	2,645	8,248	512	-	8,760
Dues, subscriptions, publications and ads	2,810	397	574	-	1,095	4,876	1,133	-	6,009
Accreditation	-	-	-	-	-	-	-	-	-
Drug screens and lab fees	-	-	-	-	-	-	-	-	-
Postage and delivery	503	45	207	-	354	1,109	-	-	1,109
Printing and production	240	29	122	-	191	582	-	-	582
Supplies	3,484	880	1,444	-	4,777	10,585	1,997	-	12,582
Telephone	2,670	360	1,805	-	2,831	7,666	-	-	7,666
Depreciation and amortization	2,051	-	3,714	-	6,371	12,136	-	-	12,136
Miscellaneous	-	-	-	-	-	-	-	-	-
Total expenses	\$ 145,094	\$ 20,557	\$ 98,348	\$ -	\$ 162,192	\$ 426,191	\$ 86,201	\$ 26,103	\$ 538,495

**YOUTH SERVICE BUREAU OF ST. TAMMANY
UNITED WAY PURPOSES FOR ST. TAMMANY PARISH
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services						Supporting Services		
	CASA	Crossroads	FINS	Options	TASC	Total	General and Administrative	Fundraising	Total
Compensation and related expenses									
Compensation	\$ 218,362	\$ 120,230	\$ 93,550	\$ 182,015	\$ 66,739	\$ 680,896	\$ 175,082	\$ 15,204	\$ 871,182
Employee Benefits									
Health	14,631	18,192	18,179	15,969	13,969	80,940	15,232	-	96,172
Other	1,887	1,203	1,095	1,607	697	6,489	1,576	-	8,065
Workers' compensation	2,970	1,583	1,248	2,366	904	9,071	2,396	-	11,467
Payroll taxes	16,198	8,589	6,388	13,615	4,342	49,132	15,968	-	65,100
Total compensation and related expenses	\$ 254,048	\$ 149,797	\$ 120,460	\$ 215,572	\$ 86,651	\$ 826,528	\$ 210,254	\$ 15,204	\$ 1,051,986
Travel & Training	\$ 4,354	\$ 905	\$ 862	\$ 3,122	\$ 1,351	\$ 10,594	\$ 627	\$ -	\$ 11,221
Insurance									
Directors and officers	421	195	218	337	139	1,310	-	-	1,310
Community service workers	-	-	-	-	-	-	-	-	-
Occupancy	12,579	5,782	6,524	10,056	4,158	39,099	-	-	39,099
Equipment rental and service	1,860	862	1,036	1,311	828	5,897	-	-	5,897
Occupancy									
Building maintenance and repairs	13,328	6,318	5,463	9,451	5,463	40,023	-	-	40,023
Rent	-	-	-	-	-	-	-	-	-
Utilities	5,977	2,829	2,656	5,343	2,545	19,350	-	-	19,350
Special events									
Chef Soiree and Other events	-	-	-	-	-	-	-	51,258	51,258
Professional fees	6,927	6,992	2,781	14,127	1,801	32,628	1,303	-	33,931
Dues, subscriptions, publications and ads	6,411	3,204	938	2,630	745	13,928	2,885	-	16,813
Accreditation	-	-	-	1,718	-	1,718	-	-	1,718
Medicaid set-up/processing	-	-	-	6,300	-	6,300	-	-	6,300
Drug screens and lab fees	-	489	148	2,398	-	3,035	-	-	3,035
Postage and delivery	1,148	369	338	684	241	2,780	219	-	2,999
Printing and production	547	235	199	292	130	1,403	180	-	1,583
Supplies	7,946	7,107	2,359	11,241	3,250	31,903	5,083	-	36,986
Telephone	6,091	2,904	2,952	5,417	1,926	19,290	-	-	19,290
Depreciation and amortization	18,242	6,764	4,280	5,534	5,313	40,133	9,224	-	49,357
Miscellaneous	-	-	-	-	-	-	6,430	-	6,430
Slidell Rental expenses	-	-	-	-	-	-	7,461	-	7,461
Total expenses	\$ 339,879	\$ 194,752	\$ 151,214	\$ 295,533	\$ 114,541	\$ 1,095,919	\$ 243,666	\$ 66,462	\$ 1,406,047

YOUTH SERVICE BUREAU OF ST. TAMMANY

**SCHEDULE OF COMPENSATION AND BENEFITS RELATED
TO FINSAP FUNDS-REQUIRED BY GRANTOR
JUNE 30, 2023**

Compensation and benefits:	
Case managers	\$ 34,200
Program assistant	8,150
Benefits	<u>12,464</u>
Total compensation and benefits	<u>\$ 54,814</u>
Rent	4,032
Audit	2,016
Insurance	<u>8,400</u>
Total FINSAP funds for professional services	<u><u>\$ 69,262</u></u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Agency Head Name:</u>	<u>Cleveland Wester</u>
Salary	\$ 105,840
Benefits-Insurance, health	7,447
Benefits-Insurance, life	853
	<u>\$ 114,140</u>

YOUTH SERVICE BUREAU OF ST. TAMMANY

SCHEDULE OF CASA ASSISTANCE PROGRAM FEDERAL TANF
REVENUE AND EXPENDITURE ACTIVITY
JUNE 30, 2023

REVENUE	
Federal TANF	\$ 200,010
State CASA AP	119,464
Total revenue	<u>\$ 319,474</u>
EXPENSES	
Salaries	\$ 222,931
Payroll taxes and benefits	35,733
Insurance, liability	10,313
Office supplies	10,003
Travel	5,461
Communication	6,382
Utilities	6,689
Rent	1,467
Conferences	747
Audit	3,724
Software and computer backups	4,753
Professional background checks and dues	2,400
Volunteer recruitment and training	1,635
Postage	1,475
Equipment	2,672
Copier	2,302
Printing	787
Total expenses	<u>\$ 319,474</u>
Total	<u>\$ -</u>

STATEWIDE AGREED-UPON PROCEDURES



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

To the Board of Directors of
Youth Service Bureau of St. Tammany
Covington, Louisiana
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. Youth Service Bureau of St. Tammany's management is responsible for those C/C areas identified in the SAUPs.

Youth Service Bureau of St. Tammany has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1.) Written Policies and Procedures

A. Obtain and inspect the Bureau's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the Bureau's operations:

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Result: There were no exceptions noted.

- ii. ***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.

Result: There were no exceptions noted.

- iii. ***Disbursements***, including processing, reviewing, and approving.

Result: There were no exceptions noted.

- iv. **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).
Result: There were no exceptions noted.
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
Result: There were no exceptions noted.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Result: There were no exceptions noted.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Result: There were no exceptions noted.
- viii. **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).
Result: There were no exceptions noted.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the Bureau's ethics policy.
Result: The Bureau is a nonprofit organization; therefore, the ethics agreed-upon procedure does not apply.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Result: The Bureau is a nonprofit organization; therefore, the debt service agreed-upon procedure does not apply.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Result: There were no exceptions noted.

- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Result: The Bureau is a nonprofit organization; therefore, the prevention of sexual harassment agreed-upon procedure does not apply.

2.) Board or Finance Committee

- A. 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:

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

Results: There were no exceptions noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the Bureau's collections during the fiscal period.*

Results: There were no exceptions noted.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned 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 unassigned fund balance in the general fund.

Results: The Bureau is a nonprofit organization; therefore, this agreed-upon procedure does not apply.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: There were no exceptions noted.

3.) Bank Reconciliations

- A. Obtain a listing of Bureau bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the Bureau's main operating account. Select the Bureau's 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 each selected account, and observe that:

Result: We obtained the required list with management's representation that the listing is complete.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Result: There were no exceptions noted.

- ii. 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

Result: There were no exceptions noted.

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Result: There were no exceptions noted.

4.) Collections (excluding electronic funds transfers)

- A. 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).

Result: We obtained the required list with management's representation that the listing is complete.

- B. 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 (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

Result: We obtained the required list with management's representation that the listing is complete.

- i. Employees responsible for cash collections do not share cash drawers/registers.

Result: There were no exceptions noted.

- ii. 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., pre-numbered receipts) to the deposit.

Result: There were no exceptions noted.

- iii. 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.

Result: There were no exceptions noted.

- iv. The employee(s) 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/official verifies the reconciliation.

Result: There were no exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Result: There were no exceptions noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

Result: There were no exceptions noted.

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

Result: There were no exceptions noted.

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

Result: There were no exceptions noted.

- iv. Observe 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 and the cash is stored securely in a locked safe or drawer).

Result: There were no exceptions noted.

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

Result: There were no exceptions noted.

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

- A. 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).

Result: We obtained the required list with management's representation that the listing is complete.

B. For each location selected under #5A 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:

Result: We obtained the required list with management's representation that the listing is complete.

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Result: There were no exceptions noted.

ii. At least two employees are involved in processing and approving payments to vendors.

Result: There were no exceptions noted.

iii. 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.

Result: There were no exceptions noted.

iv. 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.

Result: There were no exceptions noted.

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Result: There were no exceptions noted.

C. For each location selected under #5A above, obtain the Bureau'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:

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the Bureau.

Result: There were no exceptions noted.

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

Result: There were no exceptions noted.

D. Using the entity's main operation account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Result: There were no exceptions noted.

6.) Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

Result: We obtained the required list with management's representation that the listing is complete.

- B. 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:
- i. Observe whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

Result: There were no exceptions noted.

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

Result: There were no exceptions noted.

- C. Using the monthly statements or combined statements selected under #7B 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 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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Result: There were no exceptions noted.

7.) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. 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:

Result: We obtained the required list with management's representation that the listing is complete.

- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Result: There were no exceptions noted.

- ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Result: There were no exceptions noted.

- iii. Observe 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 policies and procedures procedure #1A(vii).

Result: There were no exceptions noted.

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

Result: There were no exceptions noted.

8.) Contracts

- A. 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:

Result: We obtained the required list with management's representation that the listing is complete.

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

Result: This is not applicable, as the Bureau did not have any contracts under the Louisiana Public Bid Law requirements.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law.

Result: There were no exceptions noted.

- iii. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Result: There were no exceptions noted.

- iv. 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 the invoice and related payment agreed to the terms and conditions of the contract.

Result: There were no exceptions noted.

9.) Payroll and Personnel

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

Result: We obtained the required list with management's representation that the listing is complete.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:

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

Result: There were no exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Result: There were no exceptions noted.

- iii. Observe any leave accrued or taken during the pay period is reflected in the Bureau's cumulative leave records.

Result: There were no exceptions noted.

- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Result: There we no exceptions noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the Bureau's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to Bureau policy.

Result: We obtained the required list with management's representation that the listing is complete. There were no exceptions noted.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Result: We obtained management's representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines. There were no exceptions noted.

10.) Ethics

- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - ii. Observe whether the Bureau maintains documentation which demonstrates each employee and official were notified of any changes to the Bureau's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Result: The Bureau is a nonprofit organization; therefore, the ethics agreed-upon procedure does not apply.

11.) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
- B. 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 (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Result: The Bureau is a nonprofit organization; therefore, the debt service agreed-upon procedure does not apply.

12.) Fraud Notice

- A. 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 Bureau reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Bureau is domiciled by R.S. 24:523.

Result: The Bureau represented that there were no misappropriations of public funds for the fiscal year. There were no exceptions noted.

- B. Observe the Bureau 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.

Result: There were no exceptions noted.

13.) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures:

- i. Obtain and inspect the Bureau's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Result: We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the Bureau's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Result: We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the Bureau's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Result: We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected employees have been removed or disabled from the network.

Result: We performed the procedure and discussed the results with management.

14.) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Result: The Bureau is a nonprofit organization; therefore, the prevention of sexual harassment agreed-upon procedure does not apply.

B. Observe the Bureau has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the Bureau's premises if the Bureau does not have a website).

Result: The Bureau is a nonprofit organization; therefore, the prevention of sexual harassment agreed-upon procedure does not apply.

C. Obtain the Bureau's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

Result: The Bureau is a nonprofit organization; therefore, the prevention of sexual harassment agreed-upon procedure does not apply.

We were engaged by Youth Service Bureau of St. Tammany to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Youth Service Bureau of St. Tammany and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Bernard & Franks

October 27, 2023
Metairie, Louisiana

LOUISIANA COMPLIANCE QUESTIONNAIRE

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Agencies)**

8/15/23 (Date Transmitted)

Bernard & Franks, A Corporation of CPA's (CPA Firm Name)

4141 Veterans Memorial Boulevard, Suite 313(CPA Firm Address)

Metairie, Louisiana 70002 (City, State Zip)

In connection with your audit of our financial statements as of June 30, 2023 and for the year then ended (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of 8/15/2023 (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

Youth Service Bureau of St Tammany
430 N New Hampshire
Covington, LA 70433

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Regina McDowell, Board Chair,
Max Ferran, Board Vice Chair,
David Boudreaux, Board Treasurer,
Jennifer deGeneres, Board Secretary,
Cleveland Wester, YSB President & CEO,

3. Period of time covered by this questionnaire.
July 1, 2022 – June 30, 2023

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.
Louisiana Revised Statutes 12:201 et seq and defined in R.S. 201 (7)

5. Briefly describe the public services provided.

The Youth Service Bureau of St Tammany provides advocacy, counseling, education, and intervention for at-risk youth and their families, helping them reach their full potential.

6. Expiration date of current elected/appointed officials' terms.
Regina McDowell 06/30/2024
Max Ferran, 06/30/2026
David Boudreaux 06/30/2024
Jennifer DeGeneres 06/30/2027

Part II. Federal, State, and Local Awards

7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No N/A

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes No N/A

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes No N/A

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes No N/A

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes No N/A

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes No N/A

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes No N/A

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes [] No [] N/A [X]

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes [X] No [] N/A []

Part IV. Open Meetings

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes [] No [] N/A [X]

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [X] No [] N/A []

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes [X] No [] N/A []

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [X] No [] N/A []

Part VI. Reporting

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes [X] No [] N/A []

24. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [] N/A []

25. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

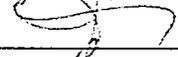
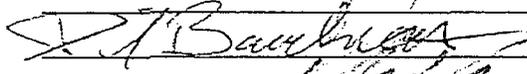
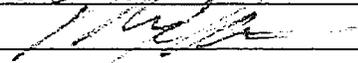
Yes [X] No [] N/A []

26. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [X] No [] N/A []

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	8/15/23	Date
	Treasurer	8/15/23	Date
	President	8/15/23	Date