

**NEW HORIZONS, INC.**  
Shreveport, Louisiana

**FINANCIAL STATEMENTS  
AND  
AUDITOR'S REPORTS**

**September 30, 2023**

**NEW HORIZONS, INC.  
SHREVEPORT, LOUISIANA**

**FINANCIAL STATEMENTS AND AUDITORS' REPORTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
New Horizons, Inc.  
Shreveport, Louisiana

### Report on the Financial Statements

#### Opinions

I have audited the accompanying financial statements of New Horizons, Inc., ( a non-profit organization ) as of and for the year ended September 30, 2023, and the related notes to the financial statements which collectively comprise the organization's basic financial statements as listed in the table of contents.

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of New Horizons, Inc., as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

#### Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of New Horizons, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

#### Management's Responsibilities for the Financial Statements

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

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 the entity's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 auditor's report that includes my opinions. 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 GAAS and *Government 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I

exercise professional judgement 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 appropriated in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

## **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the organization's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves,



and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with Government Auditing Standards, I have also issued my report dated March 28, 2024 on my consideration of the organization's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated March 28, 2024, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Paul Dauzat  
Certified Public Accountant  
March 28, 2024

**NEW HORIZONS, INC.**

**STATEMENT OF FINANCIAL POSITION**

**September 30, 2023**

**ASSETS**

**Current Assets:**

Cash and cash equivalents	\$ 403,301
Certificate of Deposit	135,000
Contract and Grant Receivables	102,467
Other Receivables	1,100
Total Current Assets	<u>641,868</u>

**Property and Equipment:**

Property and Equipment	12,604
Accumulated Depreciation	<u>(12,604)</u>
Net Property and Equipment	<u>-</u>

<b>Total Assets</b>	<u><u>\$ 641,868</u></u>
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**LIABILITIES AND NET ASSETS**

**Current Liabilities:**

Accounts Payable - Trade	\$ 14,120
Accrued Expenses - Payroll	46,223
Accrued Expenses - Compensated Absences	19,432
Deferred Revenue	58,975
Total Current Liabilities	<u>138,750</u>

Total Liabilities	138,750
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**Net Assets:**

Without Donor Restrictions:	<u>503,118</u>
Total Net Assets	<u>503,118</u>

<b>Total Liabilities and Net Assets</b>	<u><u>\$ 641,868</u></u>
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The accompanying notes are an integral part of the financial statements.

**NEW HORIZONS, INC.**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<b><u>WITHOUT DONOR RESTRICTIONS</u></b>
<b>Increases in Net Assets</b>	
<b><u>Revenues and Other Support:</u></b>	
Federal and State grants	\$ 632,063
Medicaid programs	721,421
Other program income	401,487
Donations	6,902
Interest income	360
Total Revenues and Other Support	<u>1,762,233</u>
 <b>Decreases in Net Assets</b>	
<b><u>Expenses:</u></b>	
Program Expenses	1,548,129
Supporting services:	
Management and general	<u>172,784</u>
Total Expenses	<u>1,720,913</u>
 <b><u>Change in Net Assets</u></b>	 41,320
 <b><u>Net Assets - Beginning of Year</u></b>	 <u>461,798</u>
 <b><u>Net Assets - End of Year</u></b>	 <u>\$ 503,118</u>

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

**NEW HORIZONS, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**Cash Flows from Operating Activities:**

Increase (Decrease) in Net Assets	\$ 41,320
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
(Increase) Decrease in Operating Assets:	
Contract and Grant Receivables	55,528
Increase (Decrease) in Operating Liabilities	
Accounts Payable - Trade	9,149
Accrued Expenses - Payroll	5,609
Accrued Expenses - Compensated Absences	(5,662)
Deferred Revenue	58,975
Net Cash Provided (Used) by Operating Activities	<u>164,919</u>

**Cash Flows from Investing Activities**

Purchase of Short-Term Investment	<u>(99,689)</u>
Net Cash Used in Investing Activities	<u>(99,689)</u>

**Net Increase (Decrease) in Cash** 65,230

**Cash at Beginning of Year** 338,071

**Cash at End of Year** \$ 403,301

**Required Supplementary Information:**

Interest paid during the year	<u><u>\$ -</u></u>
There were no non-monetary transactions during the year	

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

**NEW HORIZONS, INC.**

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

<b>Expenses</b>	<b><u>Program Services</u></b>	<b><u>Supporting Services, Management &amp; General</u></b>	<b><u>Total</u></b>
Salaries and Wages	\$ 1,053,297	\$ 109,921	\$ 1,163,218
Payroll Taxes	105,560	10,992	116,552
Legal	-	523	523
Insurance	38,144	6,731	44,875
Services/Supplies - Consumer	48,998	-	48,998
Office Exp	25,993	8,664	34,657
Training	8,901	989	9,890
Travel	42,144	4,683	46,827
Dues and Subscriptions	6,177	686	6,863
Contracted Services	81,767	14,355	96,122
Rent	74,265	8,252	82,517
Repairs and Maintenance	5,270	586	5,856
Public Awareness	27,743	3,082	30,825
Telephone	13,938	1,549	15,487
Utilities	10,868	1,208	12,076
Miscellaneous	5,064	563	5,627
Total Expenses	<u>\$ 1,548,129</u>	<u>\$ 172,784</u>	<u>\$ 1,720,913</u>

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

NEW HORIZONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

I. Summary of Significant Accounting Policies

A. Nature of Activities

New Horizons, Inc. (New Horizons), is a nonprofit corporation under the laws of the State of Louisiana. New Horizons was established to provide an opportunity for those individuals with disabilities to live independently through a broad range of support services including informational support, educational services, personal care attendants, transportation, recreation, and other services, and to make possible a broader life for those individuals and families with special needs. The following programs are administered by New Horizons, shown with their approximate percentages of total revenue:

Medicaid — 41 %  
Federal and State Grants — 36%  
Other Income — 23%

B. Basis of Accounting

The financial statements of New Horizons, Inc., have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when they are incurred.

C. Basis of Presentation

The Organization has adopted FASB Accounting Standard Codification 958-205 “Not-for-Profit Organizations.” Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets:

The Organization adopted the requirements of the Financial Accounting Standards Board’s (FASB) Accounting Standards Update No. 2016-14, Not-for Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). This update addresses net asset classification. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

All of the Organization’s net assets are considered net assets without donor restrictions for the fiscal year ended September 30, 2023. It is the Organization’s policy to report donor-restricted

NEW HORIZONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

revenues whose restrictions are met in the same reporting period as support and revenue without donor restrictions. In addition, the Organization is required to present a statement of cash flows.

1. Summary of Significant Accounting Policies (Continued)

D. Income Tax Status

New Horizons, Inc., is a tax-exempt organization as described in Section 501(c) (3) of the Internal Revenue Code and is classified by the Internal Revenue Services as an organization other than a private foundation. New Horizons, therefore, is not subject to income taxes and, therefore, no provision for income taxes was made in the accompanying financial statements.

The Organization follows the provisions of the Accounting for Uncertainty in Income Taxes Topic of the FASB ASC. All tax returns have been appropriately filed by the Organization. The Organization recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization had no tax interest and penalties for the year ended September 30, 2023.

The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit periods are 2020 through 2023. Management evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

E. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

For purposes of reporting cash flows, New Horizons considers all highly liquid investments in money market funds, operating bank accounts and investments available for current use with initial maturity of three months or less to be cash equivalents.

G. Investments and Fair Value Measurements

FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

NEW HORIZONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

- Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority.

1. Summary of Significant Accounting Policies (Continued)

- Level 2 uses observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
- Level 3 inputs have the lowest priority. Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing methods, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The certificates of deposit recorded in the accompanying financial statements have a balance of \$135,000. The certificates bear interest from 4.75% to 4.86% with three to six-month maturity dates. The Level 2 input used for the certificates of deposit was cost, which approximates fair value.

H. Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The State of Louisiana and the federal government have a reversionary interest in property purchased with state and federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to state and federal regulations. All expenditures in excess of \$2,500 for property and equipment are capitalized.

I. Revenue and Support

Contributions received may be recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Federal and State contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if



NEW HORIZONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily

1. Summary of Significant Accounting Policies (Continued)

restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

J. Retirement Obligations

The employees of New Horizons are members of the Social Security System. There are no other retirement plans available through New Horizons.

K. Compensated Absences

Annual leave is earned by employees as follows:

<u>Length of Service</u>	<u>Annual Leave Earned</u>
One year	One week
Over five years	Two weeks

Generally, up to four weeks of unused annual leave may be carried over to succeeding fiscal years.

Sick leave is earned at the rate of one day per calendar month of employment, and accumulates up to twelve days. Employees are not compensated for unused sick leave at termination.

L. Advertising

New Horizon's, Inc. expenses advertising costs as incurred. There was \$30,825 of advertising expenses for the year ended September 30, 2023.

M. Contributions

In accordance with the *Accounting for Contributions Received and Contributions Made* Topic of FASB ASC (FASB ASC 958), contributions received are recorded as donations without donor restrictions or donations with donor restrictions, depending on the existence or nature of any donor restrictions. Under ASC 958-55, such contributions are required to be

NEW HORIZONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

reported as donations with donor restrictions and are then reclassified to donations without donor restrictions depending upon expiration of the related time restrictions or if the funds are expended in accordance with the donor's intention. The Organization has elected to recognize temporarily restricted contributions which are released from the restrictions in the same year as donations without restrictions.

1. Summary of Significant Accounting Policies (Continued)

N. Functional Allocation of Expense

The costs of providing the Organization's programs and services have been summarized on a functional basis in the Statement of Functional Expenses. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

O. Donated Services

No amounts have been reflected in the financial statements for donated services requiring specific expertise. However, many individuals volunteer time and perform a variety of tasks that assist the Organization with specific programs and assignment.

2. Concentrations of Credit Risk

Financial instruments that potentially subject New Horizons to concentrations of credit risk consist principally of temporary cash investments and grant receivables.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of September 30, 2023, New Horizons had no significant concentrations of credit risk in relation to grant receivables.

New Horizons maintains cash balances at one financial institution which, at times, may exceed the federally insured deposit limits. At September 30, 2023, New Horizons had \$266,004 on deposit at this bank. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Management monitors the financial condition of the institution on a regular basis, along with their balances in cash and cash equivalents, to minimize this potential risk. As of September 30, 2023, New Horizons had uninsured risk of loss of \$16,004.

3. Contract and Grant Receivable

Various funding sources provide reimbursement of allowable costs and payment on units of service in connection with providing services under contracts or grant agreements. This balance represents amounts due from funding sources at September 30, 2023, but received after those

NEW HORIZONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

dates. The following list indicates those funds due by funding source:

Medicaid	\$ 32,468
Federal and State Contracts	69,999
Total Contract and Grant Receivable	\$ <u>102,467</u>

4. Property and Equipment

Property and equipment consisted of the following at September 30, 2022:

	Estimated Depreciable <u>Life</u>	
Furniture and equipment	5 - 7 years	\$12,604
Accumulated depreciation		<u>(12,604)</u>
Net investment in property and equipment		<u>\$ 0</u>

There was no depreciation expense for the year ended September 30, 2023.

5. Federal, State and Medicaid Contractual Revenue

During the year ended September 30, 2023, New Horizons received \$1,754,973 in revenue from Federal, State and Medicaid contracts and grants. The continued existence of these funds is based on annual contract renewals with various funding sources. All revenue from these grants is subject to audit and retroactive adjustment by the respective third-party fiscal intermediaries; adjustments in future periods may be necessary as final grant settlements are determined.

6. Leases

New Horizons, Inc., leases office space under several operating leases. Rental costs on those leases for the years ended September 30, 2023, was \$82,517. Commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year as of September 30, 2022, are as follows:

Years Ending September 30

2024	\$ 64,580
2025	61,280
2026	<u>61,280</u>
Total	\$ <u>187,140</u>

NEW HORIZONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

7. Line of Credit

The Organization maintains a credit line for up to \$50,000. There was no outstanding balance on this line of credit on September 30, 2023.

8. Economic Dependency

New Horizons receives the majority of its revenue from funds provided by state and federal grants as well as through a contract for patient care services provided to Medicaid eligible individuals. If significant budget cuts are made at the federal and/or state level or the Medicaid contract is not renewed, the amount of funds New Horizons receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Center will receive in the next fiscal year.

9. Board of Directors Compensation

The Board of Directors is a voluntary board: therefore, no compensation or per diem has been paid to any Director

10. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 28, 2024, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**OTHER REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

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

Board of Directors  
New Horizons, Inc.  
Shreveport, Louisiana

I 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 each major fund, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the New Horizon, Inc.'s basic financial statements and have issued my report thereon dated March 28, 2024.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Organization's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the New Horizon, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of New Horizon, Inc.'s internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings, I did identify certain deficiencies in internal control described in the accompanying schedule of audit findings that I consider to be a reportable condition listed as item 2023-01.

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the New Horizon, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Response to Findings**

New Horizon, Inc.'s response to the findings identified in my audit is described in the accompanying schedule of findings. The Council's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited under Louisiana Revised Statute 25:13. This report is distributed by the Louisiana Legislative Auditor as a public document.



Paul Dauzat  
Certified Public Accountant  
March 28, 2024

**New Horizons, Inc.**  
**SCHEDULE OF AUDIT FINDINGS**  
**FOR THE YEAR ENDED September 30, 2023**

I have audited the financial statements of New Horizons, Inc. as of and for the year ended September 30, 2023, and have issued my report thereon dated March 28, 2024. I conducted the audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of September 30, 2023 resulted in an unmodified opinion.

**Section 1-Summary of Auditor's Reports**

Report on Internal Control and Compliance Material to the Financial Statements

**Internal Control:**

Material Weaknesses ☐ Yes ☒ No      Reportable Conditions ☒ Yes ☐ No

**Compliance:**

Non Compliance Material to Financial Statements ☐ Yes ☒ No

**Section 11- Findings in Accordance with Government Auditing Standards**

Internal control

2023-01    *Control Over Financial Reporting and Reconciliations*

*Criteria-* Louisiana revised Statutes require governments to establish an adequate system of internal control to ensure the preparation, maintenance and reconciliation of receipts and disbursements journals, general ledgers and financial reports on a monthly basis.

*Condition -*For the year ended September 30, 2023, several transactions were misclassified and comingled within various financial statement accounts.

*Cause -*The Entity had no effective internal control system in place to ensure the recording and review of financial transactions during a period of time in the fiscal year ended September 30, 2023.

*Effect -*Due to the lack of control over these transactions, there is a reasonable possibility that a material misstatement in the books of account and financial statements will not be prevented or detected and corrected on a timely basis.

*Recommendation -*I recommend that the Entity take immediate steps to ensure that general ledger accounts are reviewed for accuracy on a timely basis. I also recommend that the Entity follow their written accounting policies and procedures to address areas of weaknesses.



**New Horizons, Inc.**  
**SCHEDULE OF AUDIT FINDINGS**  
**FOR THE YEAR ENDED September 30, 2023**

**Section 111- Management's Response**

There was a turnover in the Executive Director position causing a turnover in the accounting manager position. All positions are now in place and the internal control system is working effectively.

**NEW HORIZONS, INC.**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED**  
**September 30, 2023**

There were no prior year findings for the fiscal year ended September 30, 2022.

**NEW HORIZONS, INC.**  
**Shreveport, Louisiana**

***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer***

**Year Ended September 30, 2023**

**Agency Head Name: Patricia Yoruw, Executive Director**  
**Gayle Dean, Executive Director**

Purpose	Amount	
	Gayle Dean	Patricia Yoruw
Salary	\$ 43,677	\$ 24,237
Benefits-Insurance	None	None
Benefits-Retirement	None	None
Accrued Leave	None	None
Car Allowance	None	None
Vehicle Provided By Government	None	None
Per Diem	None	None
Reimbursements	None	None
Travel	None	\$ 1,427
Registration Fees	None	None
Conference Travel	None	None
Continuing Professional Education Fees	None	None
Housing	None	None
Unvouchered Expenses	None	None
Special Meals	None	None

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

To: The Board of Directors  
New Horizons, Inc.  
Shreveport, Louisiana

I have performed the procedures attached, which were agreed to by New Horizons, Inc. and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the period October 1, 2022 through September 30, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

New Horizons Inc. 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 October 1, 2022 through September 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 results are presented in the accompanying Schedule of Procedures, Results and Managements' response where applicable.

I was engaged by New Horizons, Inc. 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*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of New Horizons, Inc. and to meet my 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.



By: Paul Dauzat, CPA  
Alexandria, Louisiana  
March 28, 2024

**NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANAGEMENTS' RESPONSE  
For The Year Ended September 30, 2023**

WRITTEN POLICIES AND PROCEDURES		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
<b>1</b> Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions: <ul style="list-style-type: none"> <li>* Budgeting</li> <li>* Purchasing</li> <li>* Disbursements</li> <li>* Receipts/Collections</li> <li>* Payroll/Personnel</li> <li>* Contracting</li> <li>* Credit Cards</li> <li>* Travel and expense reimbursements</li> <li>* Ethics</li> <li>* Debt</li> <li>* Disaster Recovery/Business Continuity</li> <li>* Sexual Harassment</li> </ul>	<p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>Yes</p>	<p>Approved in fiscal year 2024.</p>

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Agreed-Upon Procedure	Board ( or Finance Committee) Exceptions Found	Managements' Response
<p><b>2</b> Obtain and review the board/committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws in effect during the period.</p> <p><b>a)</b> Observe that the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter or bylaws.</p> <p><b>b)</b> Report whether the minutes reference or included monthly budget to actual comparisons on the general fund and any funds identified as major funds, as well as monthly financial statements.</p> <p><b>c)</b> For Governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting referenced or included a formal plan to eliminate the negative unrestricted fund balance.</p> <p><b>d)</b> 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 finding(s) are resolved.</p>	<p>No</p> <p>No</p> <p>Not Applicable</p> <p>No</p>	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Agreed-Upon Procedure	Bank Reconciliations Exceptions Found	Managements' Response
<p><b>3</b> Obtain a listing of client bank accounts from management and management's representation that listing is complete. Identify the main operating account.</p> <p>Using the listing provided by management select the main operating account and a minimum of four (4) additional accounts or all if less than four (5) and report whether:</p> <p><b>a)</b> Bank reconciliations have been prepared. within 2 months of the related statement closing date.( initialed and dated ) ( electronically logged)</p> <p><b>b)</b> Bank reconciliations include evidence that a member of management or a board member who does not handle cash or issue checks has reviewed each bank reconciliation.</p> <p><b>c)</b> If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months as of the end of the fiscal period.</p>	<p>No</p> <p>No</p> <p>N/A</p>	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Agreed-Upon Procedure	Collections (excluding EFTs) Exceptions Found	Managements' Response
<p><b>4</b> Obtain a listing of cash/check/money order (cash) deposit sites and management's representation that the listing is complete. Select a minimum of five (5) or all if less than 5 deposit sites.</p> <p><b>5</b> For each deposit site, obtain a listing of collection locations and management's representation that listing is complete. Select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties or inquire of employees about their job duties and observe that job duties are properly segregated.</p> <p><b>a)</b> Employees responsible for cash collections do not share cash drawers/registers.</p> <p><b>b)</b> Each employee responsible for collecting cash is not responsible for preparing/making bank deposits unless another employee/official is responsible for reconciling collection documentation to the deposit.</p> <p><b>c)</b> Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p> <p><b>d)</b> The employee responsible for reconciling cash collections to the general ledger is not responsible for collecting cash unless another employee/official verifies the reconciliation.</p>	<p>No</p> <p>No</p> <p>No</p> <p>No</p>	
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**NEW HORIZONS INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE**  
**For The Year Ended September 30, 2023**

6 Obtain a copy of the bond or insurance policy for theft covering all employees who have access to cash and determine that the policy was in force during the period.	No	
<b>Collections</b>		
<b>Agreed-Upon Procedure</b>	<b>Exceptions Found</b>	<b>Managements' Response</b>
7 Select (2) deposit dates for each of the bank accounts selected for procedure #3 above and obtain supporting documentation for each of the 10 deposits and:		
a) observe that receipts are sequentially pre-numbered.	Yes	Receipts ledger is used.
b) Trace pre-numbered receipts, reports and other collection documentation to deposit slip.	No	
c) Trace the deposit slip total to the actual deposit per the bank statement.	No	
d) Observe the deposit was made within 1 business day of receipt or 1 week if the deposit is less than \$100.	Yes	Small deposits are made weekly.
e) Trace the actual deposit per the bank statement to the general ledger.	No	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Non-Payroll Disbursements-General ( excluding credit/debit/fuel card/P-card purchases or payments)		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
<p><b>8</b> Obtain a listing of entity disbursements locations from management and representation that listing is complete. Randomly select 5 locations or all if less than five (5).</p> <p><b>9</b> For each location above obtain a listing of employees involved with non-payroll purchasing and payment function. Obtain documentation of employee job duties and/or inquire of employees about their job duties and and observe that job duties are properly segregated such that:</p> <p>a) At least 2 employees are involved in initiating a purchase request, approving a purchase and placing an order.</p> <p>b) At least 2 employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes.</p> <p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p><b>10</b> For each location selected under #8 above, obtain the non-payroll disbursement transaction population and obtain representation that the population is complete. Select 5 disbursements for each location and obtain supporting documentation for each transaction and:</p>	<p>No</p> <p>No</p> <p>Yes</p> <p>No</p>	<p>Limited Staff</p>
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NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

a) Observe whether the disbursement matched the related original itemized invoice it indicates deliverables were received.	No	
<b>Non-Payroll Disbursements-General</b>		
<b>Agreed-Upon Procedure</b>	<b>Exceptions Found</b>	<b>Managements' Response</b>
<b>11</b> b) Observe whether disbursement documentation included evidence of segregation of duties tested under #9 above.  Using the entity's main operating account and the month selected in bank reconciliations procedure #3A, randomly select 5 non-payroll related electronic disbursements or all if less than 5 and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds per the entity's policy, and (b) approved by the required number of authorized signers per the policy.	No	
	No	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Credit Cards/Debit Cards/Fuel Cards		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
<p><b>12</b> Obtain from management a listing of all active credit cards, bank debit cards and fuel cards including card numbers and the names of persons who maintained possession of the cards, and representation that list is complete.</p> <p><b>13</b> Randomly select 5 cards (or all if less than 5). Randomly select one monthly statement and obtain supporting documentation and:</p> <p style="padding-left: 40px;">a. Observe whether there is evidence that the monthly statement and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p style="padding-left: 40px;">b. Observe that finance charges and late fees were not assessed.</p> <p><b>14</b> Using the monthly statements selected under #12 above excluding fuel cards, randomly select 10 transactions (or all if less than 10) from each statement, and obtain supporting documentation for the transactions and observe it is supported by and original itemized receipt that identifies what was purchased, written documentation of the business purpose, and documentation of the individuals participating in meals ( for meal charges only ).</p>	<p>No</p> <p>No</p> <p>No</p>	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Agreed-Upon Procedure	Travel and Expense Reimbursement Exceptions Found	Managements' Response
<p><b>15</b> Obtain from management a listing of all travel and related expense reimbursements and representation that listing is complete. Randomly select 5 reimbursements and obtain expense reimbursement form and supporting documentation.</p> <p>a. If reimbursed using a per diem, observe the approved reimbursement rate is no more that those rates established either by the State of Louisiana or the U.S. General Services Administration.</p> <p>b. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt of what was purchased.</p> <p>c. Observe each reimbursement is supported by documentation of the business purpose and identifies the names of individuals participating.</p> <p>d. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>No</p> <p>Not Applicable</p> <p>No</p> <p>No</p>	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Agreed-Upon Procedure	Contracts Exceptions Found	Managements' Response
<p><b>16</b> Obtain a listing of all contracts in effect during the fiscal period that were initiated or renewed and representation that the list is complete. Select 5 contracts or all if less than 5 and:</p> <p>a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law, if required.</p> <p>b) Observe whether the contract was approved by the governing body, if required by policy or law.</p> <p>c) If the contract was amended, observe the original contract terms provided for such an amendment and that amendments were mad in compliance with the contract terms.</p> <p>d) Select 1 payment for each contract, obtain supporting invoice, agree the invoice to the contract terms and report compliance with the terms of the contract.</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>No</p> <p>No</p> <p>No</p>	

**NEW HORIZONS INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE**  
**For The Year Ended September 30, 2023**

Agreed-Upon Procedure	Payroll and Personnel Exceptions Found	Managements' Response
<p><b>17</b> Obtain a listing of employees ( elected officials, if applicable) with their related salaries, and obtain management's representation that the list is complete. Randomly select 5 employees/officials, obtain their personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p> <p><b>18</b> Select 1 pay period during the fiscal year. For the employees/officials selected above, obtain attendance records and leave documentation for the pay period and:</p> <p>a) Observe employees documented their daily attendance and leave.</p> <p>b) Observe whether supervisors approved the attendance and leave of the employee or official.</p> <p>c) Observe any leave accrued or taken during the pay period is reflected in the cumulative leave records.</p>	<p>No</p> <p>No</p> <p>Not Applicable</p> <p>No</p>	<p>No leave was paid.</p>

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Agreed-Upon Procedure	Payroll and Personnel Exceptions Found	Managements' Response
<p><b>19</b> Obtain a listing of employees or officials that received termination payments during the year and representation that listing is complete. Select 2 employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculation and the termination policy. Agree the hours to the cumulative leave records, agree the pay rates to the authorized pay rates in the personnel files.</p>	<p>Not Applicable</p>	
<p><b>20</b> Obtain 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.</p>	<p>No</p>	



NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Agreed-Upon Procedure	Ethics Exceptions Found	Managements' Response
<p><b>21</b> Using the five randomly selected employees/officials, from #17 above obtain ethics compliance documentation from management and:</p> <p>a) Observe whether the documentation demonstrates each employee/official completed 1 hour of ethics training during the fiscal period.</p> <p>b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.</p> <p><b>22</b> Inquire and/or observe whether the entity has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>No</p> <p>Not Applicable</p> <p>No</p>	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Debt Service		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
23 Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and representation that the listing is complete. Select all debt instruments, obtain supporting documentation, and observe State Bond commission approval was obtained.	Not Applicable	
24 Obtain a listing of bonds/notes outstanding at the end of the period and representation that the list is complete.	Not Applicable	

Fraud Notice		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
25 Obtain a listing of misappropriations of public funds and assets during the fiscal period and representation that listing is complete. Select all misappropriations, obtain supporting documentation, and observe that the entity reported the misappropriations to the Legislative Auditor and the District Attorney of the parish in which the entity is domiciled.	Not Applicable	
26 Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	No	

NEW HORIZONS INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE  
For The Year Ended September 30, 2023

Information Technology Disaster Recovery/Business Continuity

Agreed-Upon Procedure	Exceptions Found	Managements' Response
<p><b>27</b> Perform the following procedures, verbally discuss the results with management.</p> <p>a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data and observe that such backup occurred within the past week. If backups are stored on a physical medium, observe evidence that backups are encrypted before being transported.</p> <p>b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c) Obtain a listing of the entity's computers currently in use and their related locations and representation that the listing is complete. Select 5 computers or all if less than 5, and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.</p>	<p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p>	
<p><b>28</b> Randomly select 5 terminated employees, or all if less than 5, using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.</p>	<p>Not Applicable</p>	

**NEW HORIZONS INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE**  
**For The Year Ended September 30, 2023**

Agreed-Upon Procedure	Sexual Harassment Exceptions Found	Managements' Response
<b>29</b> Using the selected employees/officials from #17 above, obtain sexual harassment training documentation and observe the documentation demonstrates each employee/official completed at least 1 hour of sexual harassment training during the calendar year.	Yes	Policy was approved in fiscal year ending September 30, 2024.
<b>30</b> Observe the entity has posted its sexual harassment policy and complaint procedure on its website or in a conspicuous location on premises.	No	
<b>31</b> Obtain the entity'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:	No	We will comply with policy and the requirements of R.S. 42:344 in the fiscal year ending September 30, 2024.
a) Number and percentage of public servants in the agency who have completed the training requirements.	Yes See # 31 above	
b) Number of sexual harassment complaints received by the agency.	Yes See # 31 above	
c) Number of complaints which resulted in a finding that sexual harassment occurred.	Yes See # 31 above	
d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.	Yes See # 31 above	
e) Amount of time it took to resolve each complaint.	Yes See # 31 above	