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**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**

**Baton Rouge, Louisiana**  
**Annual Financial Report**

**As of and for the Year Ended**  
**December 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/25/10

**DONALD C. De VILLE**  
Certified Public Accountant  
7829 Bluebonnet Boulevard  
Baton Rouge, Louisiana 70810

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*Certified Public Accountant*



*Donald C. DeVille*

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**INDEPENDENT AUDITOR'S REPORT**

May 18, 2010

Members of the Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

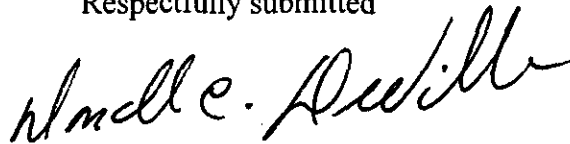
I have audited the accompanying Statement of Financial Position of Louisiana Coalition Against Domestic Violence, Inc. (a non-profit organization) as of December 31, 2009 and the related Statements of Activities, Functional Expenses and Cash Flows for the year then ended. The financial statements are the responsibility of Louisiana Coalition Against Domestic Violence, Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the financial statement referred to above present fairly, in all material respects, the financial position of Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2009, and the changes in net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated May 18, 2010, on my consideration of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of 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 and should be considered in assessing the results of my audit.

Respectfully submitted

A handwritten signature in cursive script, appearing to read "Randall C. Powell".

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2009**

**ASSETS:**

Cash	\$34,248
Grants Receivable	130,295
Fixed Assets, net	7,453
<b>Total Assets</b>	<b><u>171,996</u></b>

**LIABILITIES AND NET ASSETS:**

**LIABILITIES:**

Accounts Payable	\$12,405
Payroll Withholdings Payable	2,162
Accrued Vacations Payable	2,454
Refundable Advance	18,240
<b>Total Liabilities</b>	<b><u>35,261</u></b>

**NET ASSETS**

<i>Unrestricted</i>	136,735
<b>Total Net Assets</b>	<b><u>136,735</u></b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>171,996</u></b>
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See accompanying notes.

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**

**STATEMENT OF ACTIVITIES**

**YEAR ENDED DECEMBER 31, 2009**

**Revenues, gains and other support:**

Support from the Public:	
Contributions	\$6,637
Dues & Membership	16,870
Contributed Goods and Services	0
Grants from Governmental Agencies	617,416
Resource Income	779
Investment Income:	
Interest	104
Other Income	2,998
<b>Total Revenue, Gains and Other Support</b>	<b><u>644,804</u></b>

**EXPENSES:**

Program Services:	
Arrest	75,873
Coalition	78,704
FVPS	111,245
Rural	165,556
Training	99,623
All Others	100,911
<b>Total Program Services</b>	<b><u>631,912</u></b>
Supporting Services:	
General Operations	19,978
<b>Total Supporting Services</b>	<b><u>19,978</u></b>
<b>Total Expenses</b>	<b><u>651,890</u></b>

**Increase in Net Assets** (7,086)

**NET ASSETS AT BEGINNING OF YEAR** 143,821

**NET ASSETS AT END OF YEAR** 136,735

See accompanying notes.

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2009**

	<u>PROGRAM SERVICES</u>						<u>SUPPORTING</u>	<u>TOTAL</u>
	<u>ARREST</u>	<u>COALITION</u>	<u>FVPS</u>	<u>RURAL</u>	<u>TRAINING</u>	<u>ALL OTHERS</u>	<u>SERVICES</u> <u>MANAGEMENT</u> <u>AND</u> <u>GENERAL</u>	
Personnel	\$34,797	\$36,102	\$44,020	\$34,687	\$0	\$15,507	\$0	\$165,113
Fringe Benefits	11,776	14,152	14,429	11,287	0	2,845	1,005	55,494
Conferences	8,334	7,234	2,328	23,725	63,795	3,920	1,556	110,892
Contract Services	2,553	1,044	8,991	80,275	0	7,380	11,248	111,491
Supplies	2,379	2,486	4,997	2,753	34,795	1,350	328	49,088
Occupancy	11,158	11,214	19,483	11,267	1,033	25,058	0	79,213
Equipment Expense	0	0	0	0	0	26,117	0	26,117
Equipment Maintenance	430	521	863	521	0	0	0	2,335
Insurance	0	231	2,737	231	0	0	0	3,199
Travel	4,376	5,220	3,298	788	0	1,388	352	15,422
Miscellaneous	70	500	10,099	22	0	2,002	5,489	18,182
Depreciation	0	0	0	0	0	15,344	0	15,344
Total Expenses	<u>75,873</u>	<u>78,704</u>	<u>111,245</u>	<u>165,556</u>	<u>99,623</u>	<u>100,911</u>	<u>19,978</u>	<u>651,890</u>

See accompanying notes.

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2009**

**CASH FLOWS FROM OPERATING ACTIVITES:**

Changes in net assets	(\$7,086)
<b>Adjustment to reconcile increases in net assets to net assets provided by operating activities:</b>	
Depreciation	15,344
<b>(Increases) decreases in operating assets:</b>	
Accounts receivable	80,961
Prepaid expenses	3,690
<b>Increases (decreases) in operating liabilities:</b>	
Accounts payable	(67,338)
Employee payroll taxes	2,161
Accrued vacation payable	(4,180)
Refundable Advances.	(108,859)
<b>Net Cash Provided by Operating Activities</b>	<u>(85,307)</u>

**Cash Flows From Investing Activities:**

Purchase of property, plant and equipment	<u>0</u>
<b>Net Cash Provided (used) By Investing Activities</b>	<u>0</u>

**Net Increase (Decrease) in Cash** (85,307)

**Cash and cash equivalents at beginning of year** 119,555

**Cash and cash equivalents at end of year** 34,248

See accompanying notes.



**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Louisiana Coalition Against Domestic Violence, Inc. (Organization) is a Louisiana non-profit voluntary health agency, incorporated on May 17, 1999. The purpose of the Organization is to lead a statewide collaborative effort to end domestic violence, provide technical assistance and training, to advocate for and administer financial support, to provide statewide leadership on public policy, to collect and maintain domestic violence reference materials, and to advocate change in existing legislation and adoption of new legislation which will contribute to the eradication of domestic violence in Louisiana.

**Public Support and Revenue**

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

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions and grants are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Contributions and grants received with donor-imposed restrictions that are met in the same year in which the contributions or grants are received are classified as unrestricted contributions and grants.

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

**Use of Estimates**

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

**Prepaid**

Insurance and similar services which extend benefit over more than one accounting period have been recorded as prepaid.

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Property and Equipment**

It is the Organization's policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

**Financial Statement Presentation**

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**Income Tax**

The Organization is exempt from Federal Income Taxes under Section 502 (c) (3) of the Internal Revenue Code, and has been designated as an organization other than a private foundation.

**Cash and Cash Equivalents**

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**FUNCTIONAL ALLOCATION OF EXPENSES**

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

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK**

The Organization maintains a bank account at a financial institution. The Organization's book balance as of December 31, 2009 was \$34,248. Cash in this institution was maintained in a demand account. The \$54,309 bank balance in the operation account was insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

**NOTE 3 - GRANT RECEIVABLES**

The Organization's grants receivable at year end consist of the following:

Domestic Violence Fatality Review	\$6,499
Family Violence Prevention Services	8,335
Hotline	1,956
Department of Justice-Rural Project	47,893
Coalition	41,879
Arrest	23,733
	-----
	130,295
	=====

**NOTE 4 - FIXED ASSETS**

A summary of fixed assets follows:

Equipment Cost	\$164,070
Accumulated Depreciation	<u>(156,617)</u>
Book Value	7,453
	=====

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 – LEASE OBLIGATIONS**

The Organization leased its office facilities under an operating lease for a monthly rental of \$3,075 per month which expires May 31, 2012. Total lease payments for the year were \$36,900..

The future rental payments are as follows:

2010	\$36,900
2011	36,900
2012	15,375

**NOTE 6 – CONCENTRATIONS**

The Organization receives 95% of its revenue from state government grants and contracts.

**NOTE 7 - RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No claims were made during the year.

**NOTE 8- RELATED PARTY TRANSACTIONS**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - CONTINGENCIES**

The Organization receives a portion of its revenues from governmental grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

**SUPPLEMENTAL INFORMATION**

*Certified Public Accountant*



*Donald C. DeVille*

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

May 18, 2020

Members of the Board of Director  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

I have audited the financial statements of the Louisiana Coalition Against Domestic Violence, Inc. as of and for the year ended December 31, 2008, and have issued my report thereon dated May 18, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing my audit, I considered Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures 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 Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exist 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 misstatement 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.


My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned cost that I consider to be significant deficiencies in internal control over financial reporting. (Finding 2009-1). 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 Louisiana Coalition Against Domestic Violence, Inc.'s financial statements are free of 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 amounts. 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 test disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned cost as item 2009-1.

Louisiana Coalition Against Domestic Violence, Inc.'s response to the finding identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Louisiana Coalition Against Domestic Violence, Inc.'s response and, accordingly, I express no opinion on it.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document and distribution is not limited.





**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**SCHEDULE OF PRIOR YEAR'S FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

<u>Re No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Corrective Action Taken</u>
1.	12-31-08	Late filing of Audit Report.	Yes	Report filed timely
2.	12-31-08	Travel Documentation lacking Supporting documentation	No	Other charges were found unsupported.
3.	12-31-08	Executive Director Severance Pay Not Approved	Yes	No severance Payments in 2009
4.	12-31-08	Employee Severance Pay Not Approved	Yes	No severance Payments in 2009

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COST**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**A. Summary of Auditor's Result**

**Financial Statements**

**Type of auditor's report issued: Unqualified**

- **No material weaknesses identified.**
- **No significant deficiencies identified that are not considered to a material weakness.**

**No noncompliance material to financial statements noted.**

**Federal Awards: Not Applicable**

**B. Findings – Financial Statement Audit**

**2009-1**

**Condition: I noted three unsupported charges during the audit.**

**Criteria: All charges should be adequately approved and supported.**

**Cause: The Organization's entire personnel staff quit. Also during the year, several accounting personnel were use.**

**Effect: Three cash disbursements totaling \$1,153 were not adequately supported.**

**Recommendation: All cash disbursements should be adequately supported and retained.**

**Management Response: The new accountant has the adequate training and skills to insure that all cash disbursements are adequately supported and retained.**

**LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

**Finding No.:** 2009-1

**Description of Finding:** Charges were not adequately supported.

**Corrective Action Planned:** The new accountant is attaching adequate documentation to all cash disbursements and properly filing them in a manner for easy retention.

**Name of Contact:** Beth Meeks

**Anticipated Completion Date:** Now Complete.