

**WBRH Radio Station  
Training Program**

Baton Rouge, Louisiana

Years Ended June 30, 2023 and 2022

*Financial Statements  
and Supplementary Information*

William D. Mercer, CPA  
A PROFESSIONAL ACCOUNTING CORPORATION

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INDEPENDENT AUDITOR'S REPORT

To the Members and Management of the  
East Baton Rouge Parish School Board and  
WBRH Radio Station Training Program  
Baton Rouge, Louisiana

**Report on the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the remaining aggregate remaining fund information of WBRH Radio Station Training Program as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise WBRH Radio Station Training Program's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund balance of WBRH Radio Station Training Program as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows thereof 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of WBRH Radio Station Training Program 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 WBRH Radio Station Training Program's ability to continue as a going concern within one year after the date the financial statements are available to be issued, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's 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 auditor's 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 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 generally accepted auditing standards and *Government Auditing Standards*, we:

- 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 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WBRH Radio Station Training Program'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about WBRH Radio Station Training Program'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.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 30-31 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise WBRH Radio Station Training Program's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head reported on page 35 and the schedules of cash flows on page 36 are presented for purposes of additional analysis and are 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 statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head on page 35 and the schedules of cash flows on page 36 are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2024, on our consideration of WBRH Radio Station Training Program'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 WBRH Radio Station Training Program'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 WBRH Radio Station Training Program's internal control over financial reporting and compliance.

*William D. Mercer CPA (APAC)*

Baton Rouge, Louisiana

January 11, 2024

**William D. Mercer, APAC**  
CERTIFIED PUBLIC ACCOUNTANT

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

To the Members and Management of the  
East Baton Rouge Parish School Board and  
WBRH Radio Station Training Program  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activity of WBRH Radio Station Training Program, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise WBRH Radio Station Training Program's basic financial statements, and have issued our report thereon dated January 11, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audits of the financial statements, we considered WBRH Radio Station Training Program's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of WBRH Radio Station Training Program's internal control. Accordingly, we do not express an opinion on the effectiveness of WBRH Radio Station Training Program'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether WBRH Radio Station Training Program's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, 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 entity'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.

This report is intended solely for the information of the East Baton Rouge Parish School Board, the management of WBRH Radio Station Training Program, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other these specified parties. However, this report is a matter of public record, and its distribution is not limited.

*William D. Mercer CPA (APAC)*

Baton Rouge, Louisiana  
January 11, 2024



WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

June 30,

	<u>2023</u>	<u>2022</u>
<b><u>ASSETS</u></b>		
Cash and equivalents	\$ 501,426	\$ 406,485
Capital assets, net of depreciation	85,441	131,379
Right of use assets, net of depreciation	<u>118,476</u>	<u>128,168</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>705,343</u></b>	<b>\$ <u>666,032</u></b>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts payable	\$ 840	\$ 3,867
Current portion of long-term liabilities	<u>8,466</u>	<u>8,216</u>
Total Current Liabilities	<u>9,306</u>	<u>12,083</u>
<b>Long-Term</b>		
Lease deposits	3,000	3,000
Lease liabilities	<u>113,204</u>	<u>121,670</u>
Total Long-Term Liabilities	<u>116,204</u>	<u>124,670</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>125,510</u></b>	<b>\$ <u>136,753</u></b>
<b><u>NET POSITION</u></b>		
Investment in capital assets	\$ 82,247	\$ 129,661
Unrestricted	<u>497,586</u>	<u>399,618</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u>579,833</u></b>	<b>\$ <u>529,279</u></b>

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

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

STATEMENTS OF ACTIVITIES

Year Ended June 30, 2023

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
Governmental activities:					
General government	\$ 434,869	\$ -	\$ 166,148	\$ -	\$( 268,721)
Depreciation	55,630	-	-	-	( 55,630)
Interest expense	3,784	-	-	-	( 3,784)
Total governmental activities	494,283	-	166,148	-	( 328,135)
General revenues:					
Underwriting					33,188
In-kind support					325,358
Lease income					20,143
Miscellaneous revenues					-
Total General Revenues					378,689
Change in net assets					50,554
NET POSITION, beginning of year, as restated					529,279
NET POSITION, end of year					\$ 579,833

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

Year Ended June 30, 2022

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
General government	\$ 447,428	\$ -	\$ 151,430	\$ -	\$ ( 295,998)
Depreciation	55,774	-	-	-	( 55,774)
Interest expense	<u>4,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 4,027)</u>
Total governmental activities	<u>507,229</u>	<u>-</u>	<u>151,430</u>	<u>-</u>	<u>( 355,799)</u>
General revenues:					
Underwriting					40,730
In-kind support					220,158
Lease income					18,000
Miscellaneous revenues					<u>8,948</u>
Total General Revenues					<u>287,836</u>
Change in net assets					( 67,963)
NET POSITION, beginning of year					<u>597,242</u>
NET POSITION, end of year					\$ <u>529,279</u>

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

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND

June 30,

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	<u>2023</u>	<u>2022</u>
<b><u>ASSETS</u></b>		
Cash and equivalents	\$ <u>501,426</u>	\$ <u>406,485</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>501,426</u></b>	<b>\$ <u>406,485</u></b>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ <u>840</u>	\$ <u>3,867</u>
<b><u>FUND EQUITY</u></b>		
Fund balance – unassigned	<u>500,586</u>	<u>402,618</u>
<b>TOTAL FUND EQUITY</b>	<b>\$ <u>500,586</u></b>	<b>\$ <u>402,618</u></b>

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

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION

June 30,

	<u>2023</u>	<u>2022</u>
Fund balance – governmental fund	\$ 500,586	\$ 402,618
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund. These assets consisted of:</p>		
Costs of capital assets	739,506	739,506
Accumulated depreciation	( 654,065)	( 608,127)
Right of use assets	137,859	137,859
Accumulated depreciation	( 19,383)	( 9,691)
<p>Lease deposits are not recognized in governmental funds; rather, they are recognized as revenue when received</p>		
( 3,000)	( 3,000)	( 3,000)
<p>Long-term liabilities, including lease liabilities, are not due in the current period and therefore are not reported in the governmental activity in the fund:</p>		
Lease liabilities	( <u>121,670</u> )	( <u>129,886</u> )
Net position of governmental activity	\$ <u><u>579,833</u></u>	\$ <u><u>529,279</u></u>

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

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Years Ended June 30,

	<u>2023</u>	<u>2022</u>
<b>REVENUES:</b>		
Memberships and contributions	\$ 85,714	\$ 76,235
Corporation for Public Broadcasting grant	80,434	75,195
In-kind support	325,358	220,158
Lease income	20,143	18,000
Underwriting	33,188	40,730
Miscellaneous revenues	-	8,948
Total Revenues	<u>544,837</u>	<u>439,266</u>
<b>EXPENDITURES:</b>		
Current operations:		
General government:		
Audit costs	<u>5,137</u>	<u>5,179</u>
Broadcast expenses:		
Advertising and promotions	-	2,568
Contract services	10,561	10,525
Dues and subscriptions	125	125
Employee benefits	89,936	89,636
Janitorial	1,030	1,030
Land lease	12,900	12,000
Occupancy	64,560	64,560
Program fees	19,981	22,589
Regulatory fees and licenses	10,774	1,239
Repairs and maintenance	600	600
Salaries and wages	176,706	174,476
Supplies	25,969	46,433
Travel	120	-
Utilities	<u>28,470</u>	<u>28,470</u>
Total broadcast expenses	<u>441,732</u>	<u>454,251</u>

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

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(continued)  
Years Ended June 30,

	<u>2023</u>	<u>2022</u>
Capital outlay:		
Broadcast equipment	<u>-</u>	<u>-</u>
Total Expenditures	<u>446,869</u>	<u>459,430</u>
Excess of expenditures over revenues	<u>97,968</u>	<u>( 20,164)</u>
OTHER FINANCING SOURCES (USES):		
Capital lease related debt incurred	<u>-</u>	<u>-</u>
Net change in fund balance	97,968	( 20,164)
FUND BALANCE, beginning of year	<u>402,618</u>	<u>422,782</u>
FUND BALANCE, end of year	\$ <u>500,586</u>	\$ <u>402,618</u>

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

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Years Ended June 30,

	<u>2023</u>	<u>2022</u>
Net change in fund balance – governmental fund	\$ 97,968	\$( 20,164)
<p>Amounts reported for governmental activity in the statement of activities is different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense</p>		
Capital outlay		-
Depreciation expense	( 55,630)	( 55,774)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds</p>		
Payments under operating leases	12,000	12,000
Interest expense under operating leases	( 3,784)	( 4,027)
Change in net position of governmental activity	\$ <u>50,554</u>	\$( <u>67,963</u> )

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



WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

WBRH Radio Station Training Program’s (“WBRH” or “station”) financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board is responsible for establishing GAAP for state and local governments through its pronouncements (Standards and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board issued through November 30, 1989 (when applicable) that do not conflict or contradict Governmental Accounting Standards Board pronouncements. Although WBRH has the option to apply Financial Accounting Standards Board pronouncements issued after that date to its business-type activities, WBRH has chosen not to do so. The more significant accounting policies established in GAAP and used by WBRH are discussed below.

**Basis of Presentation**

The accompanying basic financial statements of WBRH have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments*, issued in June 1999.

**Reporting Entity**

WBRH Radio Training Program operates the WBRH radio station and provides for the training of students. WBRH is managed and owned by the East Baton Rouge Parish School Board (the Board) and is accounted for as a special revenue fund of the East Baton Rouge Parish School Board. The School Board complied with generally accepted accounting principles. The School Board’s reporting entity applies to all relevant Governmental Accounting Standards Board pronouncements.

**Basic Financial Statements – Government-Wide Statements**

WBRH’s basic financial statements include both government-wide (reporting WBRH as a whole) and fund financial statements (reporting WBRH’s major fund). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. WBRH’s general administrative services are classified as governmental type activities.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Basic Financial Statements – Government-Wide Statements (continued)**

In the government-wide Statement of Net Position, the business-type column is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. WBRH's net position is reported in three parts—invested in capital assets, net of related debt; restricted net position; and unrestricted net position. WBRH first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of WBRH's functions. The net costs by function are normally covered by general revenues.

This government-wide focus is more on the sustainability of WBRH as an entity and the change in WBRH's net position resulting from the current year's activities.

**Basic Financial Statements – Fund Financial Statements**

The financial transactions of WBRH are recorded in a separate fund and the fixed assets are recorded in an account group, each of which is considered a separate accounting entity. The separate fund is classified as a special revenue fund, which is a governmental type fund. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balances, revenues, and expenditures, or expenses as appropriate. The account group represents a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not affect net expendable available financial resources.

**Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

*Accrual:*

Activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Basis of Accounting (continued)**

*Modified Accrual:*

The governmental fund financial statement is presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**Use of Estimates**

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

**Budget Practices**

WBRH follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

Formal budgetary integration is employed as a management control device during the year for WBRH.

Special revenue funds’ budgets that are not grant-oriented have annual appropriated budgets adopted prior to September 30 by the Board. Unencumbered appropriations of grant-oriented special revenue funds are reappropriated at the beginning of the following fiscal year. Unencumbered appropriations of certain non-grant oriented special revenue funds lapse at the end of the fiscal year. These budgets are adopted on a basis consistent with GAAP.

All budget amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. The Board approves all budget revisions.

**Encumbrances**

Encumbrance accounting, under which contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of that appropriation, is not employed by WBRH.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Recent accounting standards pronouncements**

In June 2017, the Governmental Accounting Standard Board released GASB Statement No. 87, *Leases*. This standard is expected to increase transparency and comparability between reporting entities by recognizing lease assets and lease liabilities, while also disclosing key information about leasing arrangements. The effective date of this revised standard has been extended previously and currently has an effective date for fiscal periods beginning on or after June 15, 2021, with early application permitted. The provisions of this standard have been applied on a prospective basis in the accompanying financial statements.

**Cash and Cash Equivalents**

Cash includes amounts in demand deposits and certificates of deposit with maturity dates within three months of the dates of acquisition.

The Board is authorized to invest in U. S. government securities and other allowable obligations issued or guaranteed by Federal agencies provided such obligations are backed by the full faith and credit of the United States of America; and certificates of deposit of financial institutions having principal offices within the State of Louisiana.

The Board maintains three checking accounts, exclusive of individual schools' bank accounts, with the Board's fiscal agent bank. These three accounts are the consolidated cash account and two interest bearing imprest accounts for the disbursement of payrolls and vendors.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$ 500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The amounts presented represent only those assets pertaining to WBRH and not the entire Board. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Broadcast equipment	10 – 15 years
Furniture and fixtures	10 years
Office equipment	5 years

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Fund Equity**

In the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable* – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually obligated to be maintained intact.

*Restricted* – Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors or creditors.

*Committed* – Amounts that can only be used for specific purposes determined by a formal action of WBRH. These amounts cannot be used for any other purpose unless WBRH removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

*Assigned* – Amounts that are designated as committed by WBRH but are not spendable until a budget ordinance is passed.

*Unassigned* – All amounts not included in other spendable classifications. WBRH has not adopted a policy to maintain the general fund's unassigned fund balance above a certain minimum level.

The details of the fund balances are included in the Balance Sheet – Governmental Fund (page 12). As noted above, restricted funds are used first as appropriate. Assigned funds are reduced to the extent that expenditure authority has been budgeted by WBRH or the assignment has been changed by WBRH. Decreases in fund balance reduce first unassigned fund balance; in the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE B – BANK DEPOSITS

A significant portion of WBRH’s cash is contained within the consolidated cash account referred to in Note A. This bank account is shared by all of the funds of the Board, with each fund maintaining a balance within the account. WBRH’s balance within this account was \$ 385,682 and 300,810 as of June 30, 2023 and 2022, respectively. WBRH’s remaining cash totaling \$ 115,744 and \$ 105,675 as of June 30, 2023 and 2022, is maintained by the administration of Baton Rouge Magnet High School and in online payment receipt accounts.

Custodial credit risk for deposits is the risk that, in the event of financial institution failure, WBRH’s deposits may not be returned to them. To mitigate this risk, state law requires deposits to be insured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. WBRH had no custodial risk as of June 30, 2023 and 2022.

Securities that may be pledged as collateral consist of obligations of the U. S. government and its agencies, and obligations of the State of Louisiana and its municipalities and school districts.

NOTE C – GENERAL FIXED ASSETS

The changes in general fixed assets of WBRH for the year ended June 30, 2023, were as follows:

	Balance, July 1, <u>2022</u>	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, <u>2023</u>
Broadcast equipment	\$ 739,506	\$ -	-	\$ 739,506
Office equipment	-	-	-	-
Right of use assets	<u>137,859</u>	<u>-</u>	<u>-</u>	<u>137,859</u>
	877,365	-	-	877,365
Less accumulated depreciation	<u>617,818</u>	55,630	-	<u>673,448</u>
Capital assets, net	\$ <u>259,547</u>			\$ <u>203,917</u>

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE C – GENERAL FIXED ASSETS (continued)

The changes in general fixed assets of WBRH for the year ended June 30, 2022, were as follows:

	Balance, July 1, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, <u>2022</u>
Broadcast equipment	\$ 739,506	\$ -	-	\$ 739,506
Office equipment	-	-	-	-
Right of use assets	<u>-</u>	<u>137,859</u>	<u>-</u>	<u>137,859</u>
	739,506	137,859	-	877,365
Less accumulated depreciation	<u>562,044</u>	55,774	-	<u>617,818</u>
Capital assets, net	\$ <u><u>177,462</u></u>			\$ <u><u>259,547</u></u>

NOTE D – DEFINED BENEFIT PENSION PLANS

**Plan description**

The full-time employees of WBRH are employees of the Board. All school board employees participate in either the Teachers' Retirement System or the School Employee's Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems. Each system is administered and controlled by the State of Louisiana by a separate board of trustees with contributions rates and benefit provisions approved by the Louisiana Legislature. Participation in the Teachers' Retirement System is divided into two plans, the Teachers' Regular Plan and the Teachers' Plan A. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits under each plan.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE D – DEFINED BENEFIT PENSION PLANS (continued)

Each of the Systems issues annual publicly available financial reports that include financial statements and required supplementary information for the system. These reports may be obtained by writing or calling:

Teachers' Retirement System of Louisiana  
8401 United Plaza Boulevard  
P. O. Box 94123  
Baton Rouge, Louisiana 70804-9123  
(225) 925-6446

Louisiana School Employees' Retirement System  
8660 United Plaza Boulevard  
Baton Rouge, Louisiana 70809  
(225) 925-6484

**Funding policy**

Contributions to the plans are required and determined by state statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2023, for the Board and covered employees were as follows:

	School Board	Employees
Teachers' Retirement System:		
Regular plan	24.80%	8.00%
Plan A	24.80%	9.10%
School Employees' Retirement System	27.60%	7.50%
		(8.00% effective July 1, 2010 for new members)

As provided by Louisiana Revised Statute 11:103, the Board's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Board's contributions to the systems for the years ended June 30, 2023, 2022, and 2021, were \$45,121, \$45,169, and \$45,560.

Liabilities for future retirement benefits for employees of WBRH, including deferred inflows of revenues and deferred outflows of resources, are included in the financial statements of the Board. Therefore, no provision for future retirement expenses is included in the accompanying financial statements.



WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE E – LITIGATION AND CONTINGENCIES

WBRH is or may become a defendant in workers' compensation, personal injury, or certain personnel action lawsuits. Management for the Board believes the potential claims against the Board, not covered by insurance, would not materially affect WBRH's financial position.

In the normal course of operations, WBRH receives grant funds from the Corporation for Public Broadcasting. WBRH is subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the grant funds. Any liability for reimbursement which may arise as the result of such an audit is not believed to be material.

NOTE F – LEASE OBLIGATIONS

WBRH leases the land on which one of its radio towers occupies. This lease requires monthly payments of \$550 and is due to expire in December 2027. Monthly payments under this lease increased to \$ 650 in January 2023. The lease also provides for two renewal terms of 10 years each, which shall automatically be exercised without further action by WBRH unless it gives written notice to the lessor not less than thirty days prior to expiration of the then-current lease term.

WBRH also leases tower space for its transmitter. The lease payment for the initial five-year term was waived in consideration of the station performing certain actions required by the lessor. The original term of the lease expired in July 2015 and was renewable for three additional five-year terms. In June 2020, management renewed this lease for an additional five-year period. Monthly payments under this lease will be \$ 450 for the duration of the renewal period. Additionally, the station will reimburse the lessor for all charges for the electricity used to power the transmitter during each immediately preceding month of the first renewal term.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE F – LEASE OBLIGATIONS (continued)

The following is a summary of the long-term lease obligations transaction and balances during the year ended June 30, 2023:

	<u>Balance, July 1, 2022</u>	<u>Additions</u>	<u>Deductions/ repayments</u>	<u>Balance, June 30 2023</u>
Lease liabilities	\$ <u>129,886</u>	\$ <u>-</u>	\$ <u>8,216</u>	\$ <u>121,670</u>

Annual payments on long-term lease obligations as of June 30, 2023, are as follows:

<u>Year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 8,466	\$ 3,534	\$ 12,000
2025	8,723	3,277	12,000
2026	3,514	3,086	6,600
2027	3,620	2,980	6,600
2028	3,731	2,869	6,600
2029-2033	20,426	12,574	33,000
2033-2037	23,727	9,273	33,000
2038-2042	27,561	5,439	33,000
2043-2047	<u>21,903</u>	<u>1,197</u>	<u>23,100</u>
Totals	\$ <u>121,670</u>	\$ <u>44,230</u>	\$ <u>165,900</u>

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE G – LEASE REVENUE

In January 2020, WBRH entered into an agreement with a national radio corporation and one of its broadcast stations located in Baton Rouge to lease certain radio communications equipment at the base of WBRH's tower. This lease agreement requires monthly payments of \$ 1,500, with annual increases of 2% per year on each annual anniversary of the lease commencement date. This lease is for an initial term commencing on January 1, 2020 and ending on December 31, 2027. Renewal terms are not included in the lease agreement, except upon the subsequent mutual agreement of the parties.

Rental income recognized under this agreement for the years ended June 30, 2023 and 2022, totaled \$ 20,143 and \$ 18,000.

Future anticipated lease receipts under this lease as of June 30, 2023, were as follows:

Year ended <u>June 30,</u>	
2024	\$ 18,540
2025	18,906
2026	19,278
2027	19,656
2028	10,025

NOTE H – ON BEHALF PAYMENTS AND IN-KIND CONTRIBUTIONS

Salary and related benefit payments are made by the Board directly to any employee on behalf of WBRH. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the School Board. For the years ended June 30, 2023 and 2022, the School Board paid salaries and related benefits in the amount of \$ 230,148 and \$ 124,948, respectively.

The East Baton Rouge Parish School Board provides facilities, including utilities and building maintenance, for the use of WBRH. This provision is made at no cost to WBRH. The Board has estimated the fair market value of the facility usage, utilities, and building maintenance at \$ 95,210 for the years ended June 30, 2023 and 2022.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

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NOTE H – ON BEHALF PAYMENTS AND IN-KIND CONTRIBUTIONS (continued)

Total in-kind donations for the years ended June 30, 2023 and 2022, were as follows:

	<u>2023</u>	<u>2022</u>
Salaries and employee benefits	\$ 230,148	\$ 124,948
Facilities, utilities, building maintenance	<u>95,210</u>	<u>95,210</u>
	<u>\$ 325,358</u>	<u>\$ 220,158</u>

NOTE I – SUBSEQUENT EVENTS

Subsequent events were evaluated through January 11, 2024, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

Year Ended June 30, 2023

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
<b>REVENUES:</b>				
Local sources, including				
underwriting and memberships	\$ 120,600	\$ 120,600	\$ 118,902	\$( 1,698)
Corporation for Public				
Broadcasting grant	80,400	80,400	80,434	34
In-kind support	325,358	325,358	325,358	-
Other revenues	<u>-</u>	<u>-</u>	<u>20,143</u>	<u>20,143</u>
Total Revenue	<u>526,358</u>	<u>526,358</u>	<u>544,837</u>	<u>18,479</u>
<b>EXPENDITURES:</b>				
Current operations:				
General government:				
Audit costs	<u>-</u>	<u>-</u>	<u>5,137</u>	<u>( 5,137)</u>
Broadcast expense:				
Contract services	85,000	85,000	10,561	74,439
Dues and subscriptions	-	-	125	( 125)
Employee benefits	123,956	123,956	89,936	34,020
Janitorial	1,030	1,030	1,030	-
Land lease	-	-	12,900	( 12,900)
Miscellaneous	10,800	10,800	-	10,800
Occupancy	64,560	64,560	64,560	-
Office expenditures	-	-	4,023	( 4,023)
Program and regulatory fees	-	-	30,755	( 30,755)
Repairs and maintenance	300	300	600	( 300)
Salaries and wages	251,061	251,061	176,706	74,355
Supplies	29,180	29,180	21,946	7,234
Travel	-	-	120	( 120)
Utilities	<u>28,470</u>	<u>28,470</u>	<u>28,470</u>	<u>-</u>
Total broadcasting	<u>594,357</u>	<u>594,357</u>	<u>441,732</u>	<u>152,625</u>

See auditor's report on supplementary information.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND (continued)

Year Ended June 30, 2023

	<u>Budgeted Original</u>	<u>Amounts Final</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
Capital outlay:				
Broadcast equipment	-	-	-	-
Office equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>594,357</u>	<u>594,357</u>	<u>446,869</u>	<u>147,488</u>
OTHER FINANCING SOURCES (USES):				
Capital lease related debt incurred	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	( 67,999)	( 67,999)	97,968	165,967
Fund balance, beginning of year,	<u>402,618</u>	<u>402,618</u>	<u>402,618</u>	<u>-</u>
Fund balance, end of year	\$ <u><u>334,619</u></u>	\$ <u><u>334,619</u></u>	\$ <u><u>500,586</u></u>	\$ <u><u>165,967</u></u>

See auditor's report on supplementary information.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended June 30, 2023

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FINDING NO. 2023-01 – REPORT SUBMISSION

Condition: The agency did not submit audited financial statements to the Louisiana Legislative Auditor within the period prescribed by applicable regulations. The submission of this report will meet the applicable requirements. No similar finding was noted in the prior report (see Schedule of Prior Year Findings).

Criteria: Financial statements should be submitted to the Louisiana Legislative Auditor within six months of the end of the agency's fiscal year (Louisiana R.S. 24:514).

Cause: The agency utilizes the accounting personnel of the East Baton Rouge Parish School System. The school system experienced turnover in its accounting personnel during the period under audit, and documentation related to in-kind donations of employee compensation, benefits, and occupancy costs was not provided in a timely manner to allow for submission of the audited financial statements by the required deadline.

Effect: The agency is responsible for compliance with financial statement reporting requirements and is not in compliance with those requirements.

Recommendation: The submission of these financial statements will satisfy the reporting requirements for the year ended June 30, 2023. As discussed above, the delay in obtaining necessary documentation related to the audit was not provided by school system employees due to turnover in that office. It is not anticipated that such delays will be experienced in future engagements. Therefore, no further recommendations are considered necessary.



WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

SCHEDULE OF PRIOR FINDINGS

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There were no findings for the year ended June 30, 2022, noted in the prior auditor's report dated January 2, 2023.

SUPPLEMENTARY INFORMATION

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD  
Year Ended June 30, 2023

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Agency Head: Todd Delaney, Manager

<b>Purpose:</b>	<b>Amount:</b>
Salary	\$ 82,775
Benefits – health insurance	\$ 16,852
Benefits – retirement	\$ 22,929
Benefits – other	\$ 2,392
Car mileage allowance	None
Vehicle provided by government	None
Per diem	None
Reimbursements	None
Travel	None
Registration fees	None
Conference travel	None
Continuing professional education fees	None
Contract services	None
Unvouchered expenses	None
Special needs	None

See auditor's report on supplementary information.

WBRH RADIO STATION TRAINING PROGRAM  
Baton Rouge, Louisiana

SCHEDULES OF CASH FLOWS

Years Ended June 30,

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net position	\$ 50,554	\$( 67,963)
Adjustments to reconcile change in net position to net cash provided by operating activities:		
Depreciation	55,630	55,774
Increase (decrease) in accounts payable	( 3,027)	3,466
Net cash provided (used) by operating activities	<u>103,157</u>	<u>( 8,723)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Principal payments on long-term lease liabilities	( 8,216)	( 7,974)
<b>NET INCREASE (DECREASE) IN CASH</b>	94,941	( 16,697)
CASH AND EQUIVALENTS, beginning of year	<u>406,485</u>	<u>423,182</u>
CASH AND EQUIVALENTS, end of year	\$ <u>501,426</u>	\$ <u>406,485</u>
<b>Cash payments for interest and income taxes:</b>		
Interest	\$ <u>3,784</u>	\$ <u>4,027</u>
Income taxes	\$ <u>-</u>	\$ <u>-</u>
<b>Noncash investing and financing activities:</b>		
Recognition of right-of-use assets under long-term lease liabilities	\$ <u>-</u>	\$ <u>137,859</u>

See auditor's report on supplementary information.



TO: Louisiana Legislative Auditor  
FROM: Todd Delaney, General Manager, WBRH  
DATE: 01/22/24  
RE: Response to Delinquency Notice

In response to the Delinquency Notice from 1/18/24, I'd like to offer the following regarding the delay in submitting our financial report for the year ended 6/30/2023:

In September of 2023, we secured the services of Mr. William D. Mercer, CPA, APAC to complete and submit our annual financial report to both the Louisiana Legislative Auditor and the Corporation for Public Broadcasting (CPB). As indicated in the Delinquency Notice from your office on 1/18/24, the report was not submitted by the required 12/31/23 deadline.

The late submission appears to have stemmed from Mr. Mercer's delays in gathering the required documents and information to complete the report and not from delays created by WBRH or the East Baton Rouge Parish School System (School Board) staff to provide him with that content. There appeared to be ample time for Mr. Mercer to secure the required documents, complete the report, and submit it to the appropriate organizations. As documented in the following attachments, the School Board and WBRH staff were responsive and prompt:

- a. The Engagement Approval Request for Mr. Mercer to conduct our Audit was granted on 9/11/23 (See "WBRH Response Attachment 1").
- b. Mr. Mercer first requested financial documents from the School Board staff on 11/2/23, nearly two months after the Engagement Approval was granted. The staff prepared the documents and had them ready for Mr. Mercer to collect on 11/10/23. (See "WBRH Response Attachment 2").
- c. CPB's deadline for this report was 11/30/23. On 11/16/23, Mr. Mercer asked WBRH to request a deadline extension from CPB, which was granted. (See "WBRH Response Attachment 3").
- d. As of 12/05/23, WBRH was under the impression that Mr. Mercer had collected the documents and the report was nearing completion. We reached out to him asking when he'd come to the office to submit the report, given that the school system would close from 12/16/23 – 01/04/24. (See "WBRH Response Attachment 4").
- e. As of 12/11/23, it appeared that Mr. Mercer had nearly all of the requested documents and information necessary to complete the report. (See "WBRH Response Attachment 5").
- f. The last of the requested documents were sent to Mr. Mercer on 12/12/23. (See "WBRH Response Attachment 6").
- g. Mr. Mercer's next correspondence came on 12/31/23 when he wrote that he needed more information to complete the report. (See "WBRH Response Attachment 7").
- h. After returning to the office, we sent the requested information to him on 1/5/24. (See "WBRH Response Attachment 8").
- i. On 1/8/24 and again on 1/9/24, we asked Mr. Mercer when he would come to the office to submit the report. (See "WBRH Response Attachment 9").
- j. Mr. Mercer came to the station on 1/12/24 and filed the report for CPB (See "WBRH Response Attachment 10"). He stated verbally that he'd send information to complete the report for the Louisiana Legislative Auditor that day or the following (1/13/24).

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k. We did not receive any correspondence from Mr. Mercer during that time. However, we did receive the Delinquency Notice from the Louisiana Legislative Auditor's office on 1/18/24 stating that the report was late. Mr. Mercer responded on 1/19/24, informing us that we could respond to the Louisiana Legislative Auditor's notice to explain the delay. In turn, I've drafted this response. (See "WBRH Response Attachment 11").

As documented, the reason for the delay in submitting the report stems from Mr. Mercer's delays in gathering the required documents and information to complete the report and not from delays created by WBRH or the School Board staff to provide him with that content.

Our corrective action plan includes contracting with a different approved auditing firm next year to create and submit future financial reports, ensuring we comply with established state/federal requirements and deadlines.

Thank you for your review of this response, and please know that I am available to answer any questions you may have regarding this matter.

Todd Delaney  
General Manager

**Engagement Approval Request for WBRH-FM Radio Station Training Program has been approved.**

Keith Duke <KDuke@LLA.La.gov>  
on behalf of  
ereports@lla.la.gov <ereports@lla.la.gov>

Mon 9/11/2023 12:44 PM

To:wmercercpas.com <wmercercpas.com>

Cc:Todd E. Delaney <TDelaney@ebrschools.org>

**This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

An Engagement Approval Request for the Audit w/o SAUP for WBRH-FM Radio Station Training Program has been approved. The engagement will be available to the submitting CPA in the Local Government Reporting System portal. When you are ready to submit your final report, please login to the portal to do so.

If you have any questions or concerns, you may contact us at 225-339-3800 or [eengage@lla.la.gov](mailto:eengage@lla.la.gov). Please provide us with the Submission ID (15ycwirr173sw) when contacting us.

**RE: WBRH audit 2022-2023**

William Mercer &lt;wmercerc@mercercpas.com&gt;

Thu 11/9/2023 8:06 AM

To: Nakethia M. Washington &lt;NMWashington@ebrschools.org&gt;; Kelly Lopez &lt;klopez@ebrschools.org&gt;

Cc: Todd E. Delaney &lt;TDelaney@ebrschools.org&gt;; Shameka H. White &lt;SWhite2@ebrschools.org&gt;

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Thanks for the update. I will pick this information up from the School Board office on Monday, as I have other commitments today and tomorrow.

Will Mercer

---

**From:** Nakethia M. Washington <NMWashington@ebrschools.org>**Sent:** Wednesday, November 8, 2023 5:03 PM**To:** William Mercer <wmercerc@mercercpas.com>; Kelly Lopez <klopez@ebrschools.org>**Cc:** Todd E. Delaney <TDelaney@ebrschools.org>; Shameka H. White <SWhite2@ebrschools.org>**Subject:** Re: WBRH audit 2022-2023

Good Evening,

The requested documentation will be ready for pickup on Friday, November 10, 2023.

Thank you

**Nakethia M. Washington****Chief Accountant****East Baton Rouge Parish School System**



1050 South Foster Baton Rouge, LA 70806

(225) 922.5510

[nmashington@ebschools.org](mailto:nmashington@ebschools.org)

ONE TEAM. *One Mission.*



---

**From:** William Mercer <[wmercercpas.com](mailto:wmercercpas.com)>  
**Sent:** Thursday, November 2, 2023 12:22 PM  
**To:** Kelly Lopez <[klopez@ebschools.org](mailto:klopez@ebschools.org)>; Nakethia M. Washington <[NMWashington@ebschools.org](mailto:NMWashington@ebschools.org)>  
**Cc:** Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>; Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>  
**Subject:** RE: WBRH audit 2022-2023

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Great. Thanks for the update.

Will Mercer

---

**From:** Kelly Lopez <[klopez@ebschools.org](mailto:klopez@ebschools.org)>  
**Sent:** Thursday, November 2, 2023 11:36 AM  
**To:** William Mercer <[wmercercpas.com](mailto:wmercercpas.com)>; Nakethia M. Washington <[NMWashington@ebschools.org](mailto:NMWashington@ebschools.org)>  
**Cc:** Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>; Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>  
**Subject:** RE: WBRH audit 2022-2023

Hi!

It's Nakethia Washington. She took Ms. Hyland's place.

We will take a look and get started.

Thanks!

Kelly



Kelly Lopez, MBA  
Chief Financial Officer  
East Baton Rouge Parish School System  
[klopez@ebrschools.org](mailto:klopez@ebrschools.org)  
Clifton 34 Strengths: Achiever, Discipline, Consistency, Learner, Analytical

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**From:** William Mercer <[wmercercpas.com](mailto:wmercercpas.com)>  
**Sent:** Thursday, November 2, 2023 11:24 AM  
**To:** Nikiba D. Washington <[NWashington@ebrschools.org](mailto:NWashington@ebrschools.org)>; Kelly Lopez <[klopez@ebrschools.org](mailto:klopez@ebrschools.org)>  
**Cc:** Todd E. Delaney <[TDelaney@ebrschools.org](mailto:TDelaney@ebrschools.org)>; Shameka H. White <[SWhite2@ebrschools.org](mailto:SWhite2@ebrschools.org)>  
**Subject:** WBRH audit 2022-2023

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Our firm has been retained to perform the audit of WBRH Radio Station Training Program for the 2022-2023 fiscal year, and Mrs. White at the station gave me your names and contact information as the person(s) to obtain accounting information. I have attached a list of the usual information we obtain from the School Board related to this audit each year.

Once this information is ready, can you please let me know, and I can arrange to have it picked up from your office. It is my understanding that some, or all, of this information may be pending completion of the School Board's audit, but anything you can release in advance of that time would be greatly appreciated. Also, assuming my understanding is correct, do you have an estimated date this information might be available?

Thank you in advance for your assistance in this matter, and I look forward to hearing from you soon.

William D. Mercer, CPA  
13360 Coursey Blvd, Suite A  
Baton Rouge, LA 70816  
Phone (225) 755-0300  
Fax (225) 755-0303

**RE: CPB Financial Reports Reminder**William Mercer <[wmerc@mercercpas.com](mailto:wmerc@mercercpas.com)>

Thu 11/16/2023 8:56 AM

To: Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>; Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>

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We are working on that. I think there is some confusion about the general ledger, and they wanted information about the in-kind contributions made by the School Board. I was planning to reach out to Ms. Washington about this again today.

Will Mercer

---

**From:** Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>**Sent:** Thursday, November 16, 2023 8:53 AM**To:** William Mercer <[wmerc@mercercpas.com](mailto:wmerc@mercercpas.com)>; Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>**Subject:** Re: CPB Financial Reports Reminder

What haven't they provided that you still need?

---

**From:** William Mercer <[wmerc@mercercpas.com](mailto:wmerc@mercercpas.com)>**Sent:** Thursday, November 16, 2023 8:48 AM**To:** Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>**Cc:** Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>**Subject:** RE: CPB Financial Reports Reminder

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I'm still working with the staff at the School Board office to get the accounting records, so you need to request an extension on the CPB submission. Hoping to get the audit completed by mid-December, assuming no problems are encountered.

Will Mercer

---

**From:** Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>**Sent:** Thursday, November 16, 2023 8:27 AM**To:** William Mercer <[wmerc@mercercpas.com](mailto:wmerc@mercercpas.com)>**Cc:** Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>**Subject:** Fw: CPB Financial Reports Reminder

Hi Will,

Checking in to see what your target date is to submit the report. Any update?

Thanks.

Todd Delaney  
General Manager,  
WBRH FM 90.3/KBRH AM 1260  
Director, Radio Training Program  
Baton Rouge Magnet High School  
[2825 Government St.](#)  
[Baton Rouge, LA 70806](#)  
[tdelaney@ebschools.org](mailto:tdelaney@ebschools.org)  
(225) 388-9030

---

**From:** CPB ISIS <[csg@cpb.org](mailto:csg@cpb.org)>

**Sent:** Wednesday, November 15, 2023 8:04 PM

**To:** Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>; Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>; Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>

**Subject:** CPB Financial Reports Reminder

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

#### 1420 - WBRH-FM

Hello! We'd like to remind you that the **FY 2023** financial reports for **WBRH-FM are due to** CPB in **15 days**. You will need to submit the reports using CPB's online Integrated Station Information System (ISIS).

The financial reports that you must submit online may include both:

- the Annual Financial Report (AFR) or Annual Financial Summary Report (FSR), whichever is applicable to your station, and
- audited financial statements, if your station is required to file them.

If your station is required to file audited financial statements, you must upload them in ISIS at the same time that you submit the AFR or FSR. If you are unable to submit both the CPB financial report and the audited financial statements by the deadline, you may request an extension of time to file, by completing the online extension-request form in ISIS.

The first 45-day extension request is automatically approved regardless of your reasons for failing to meet the original deadline. If you need a second extension (i.e., for an additional 30 days, for a total of 75 days from the original due date), we will consider the request on the merits of the explanation that you provide. Either the ISIS Grants Administrator or the Head of Grantee has to upload a letter (via a pdf file) explaining the circumstances contributing to the continued delay, and the letter must be signed by the Head of Grantee, and the Independent Accountant.

Remember that an "approved" extension request will help your station avoid the possibility of significant penalties for late filing.

This e-mail reminder is an automated notification, triggered by the current information about your station in ISIS. Please do not hit the 'reply' button on this e-mail. If you think that this e-mail reminder was sent in error, or if you have any other questions, contact us at [csg@cpb.org](mailto:csg@cpb.org). When you write to us, please remember always to identify

your station call letters and/or grantee ID number so that we can respond quickly.

— **CPB's Grants Administration Staff**

**RE: CPB grant...**

William Mercer &lt;wmercercpa@mercercpas.com&gt;

Tue 12/5/2023 12:59 PM

To: Shameka H. White &lt;SWhite2@ebrschools.org&gt;; Will Mercer &lt;wmercercpa@cox.net&gt;

Cc: Todd E. Delaney &lt;TDelaney@ebrschools.org&gt;

**This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Sorry, the email yesterday appears to have gone to my old email, which I do not check regularly. I have been out of the office this morning, but I plan to reach out to the School Board contact person again today to get the needed information from them. Can we go ahead and schedule some onsite time this Friday, December 8? I would like to look at the following information while I am at your location:

- Deposits/revenues made to the School Board account
- Vendor files for Technical Services Group, possibly some other vendors (depending on what the general ledger shows)
- Documentation for revenues received at the station, but not sent to the School Board (i.e., online payments)
- Any capital purchases made during the 2022-2023 fiscal year

Depending on the volume of this information, I may not be able to get done in one day, but we can discuss a second visit if needed.

Will Mercer

---

**From:** Shameka H. White <SWhite2@ebrschools.org>**Sent:** Tuesday, December 5, 2023 10:01 AM**To:** Will Mercer <wmercercpa@cox.net>; William Mercer <wmercercpa@mercercpas.com>**Cc:** Todd E. Delaney <TDelaney@ebrschools.org>**Subject:** Fw: CPB grant...

Good morning,

I am following up on the email I sent yesterday, on what date you will be coming to the station

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**From:** Shameka H. White**Sent:** Monday, December 4, 2023 9:52 AM**To:** Will Mercer <[wmercercpa@cox.net](mailto:wmercercpa@cox.net)>**Cc:** Todd E. Delaney <[TDelaney@ebrschools.org](mailto:TDelaney@ebrschools.org)>**Subject:** CPB grant...

Good morning,

Do you have a date for when you are coming to complete the grant? The extension has been granted, but our last day here at the school before the new year is December 15th.

Shameka Holden-White

Office Manager/Underwriter Director

WBRH/KBRH

Baton Rouge Magnet High School

2825 Government St.

Baton Rouge, LA 70806

[swhite2@ebschools.org](mailto:swhite2@ebschools.org)

Ph. 225-388-9030

### **ONE TEAM, ONE MISSION**

The East Baton Rouge Parish School System and all of its entities (including Career and Technical Education Programs) does not discriminate on the basis of age, race, religion, national origin, disability or gender in its educational programs and activities (including employment and application for employment), and it is prohibited from discriminating on the basis of gender by Title IX (20 USC 168) and on the basis of disability by Section 504 (42 USC 794). The Title IX Coordinator is Andrew Davis ([ADavis6@ebschools.org](mailto:ADavis6@ebschools.org)), Director of Risk Management - phone ([\(225\)929-8705](tel:2259298705)); and the Director of Exceptional Student Services is Elizabeth Taylor Chapman ([ETaylor@ebschools.org](mailto:ETaylor@ebschools.org)) – phone ([\(225\)929-860](tel:225929860))

**RE: Attached Image**

William Mercer &lt;wmercercpas.com&gt;

Mon 12/11/2023 12:18 PM

To: Shameka H. White &lt;SWhite2@ebschools.org&gt;; Will Mercer &lt;wmercercpa@cox.net&gt;

Cc: Todd E. Delaney &lt;TDelaney@ebschools.org&gt;

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Great. Do you know if she was able to print out the general ledger for the 2022-2023 year? I tried to send her the report parameters that Leecy used in the past to produce this document, but I wasn't sure if she was able to do so. If she did, I can pick this up from the School Board office today. It is generally pretty long, about 90 pages or so, and we have just used hard copies in the past.

I have some questions that I need to get to you later, but I am out of the office today. So, I will have to send them to you tonight when I am available.

Will Mercer

---

**From:** Shameka H. White <SWhite2@ebschools.org>**Sent:** Monday, December 11, 2023 12:00 PM**To:** Will Mercer <wmercercpa@cox.net>; William Mercer <wmercercpas.com>**Cc:** Todd E. Delaney <TDelaney@ebschools.org>**Subject:** Fw: Attached Image

Will,

Nakethia sent over the documents that you requested, please see attached.

---

**From:** Nakethia M. Washington <NMWashington@ebschools.org>**Sent:** Monday, December 11, 2023 11:58 AM**To:** Shameka H. White <SWhite2@ebschools.org>**Subject:** Fw: Attached Image

Good Morning,

Please see the attachment. The in-kind donations for 2022-2023 are the same as 2021-2022. If you have any questions or any additional information, please let me know. Have a great day!!

Thank you





**Nakethia M. Washington**

**Chief Accountant**

East Baton Rouge Parish School System

1050 South Foster Baton Rouge, LA 70806

(225) 922.5510

[nmashington@ebschools.org](mailto:nmashington@ebschools.org)

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**From:** Canon Scanner <[canonscanner@ebschools.org](mailto:canonscanner@ebschools.org)>  
**Sent:** Monday, December 11, 2023 11:23 AM  
**To:** Nakethia M. Washington <[NMWashington@ebschools.org](mailto:NMWashington@ebschools.org)>  
**Subject:** Attached Image

**RE: 2022-2023 GLSUMMARY**

William Mercer &lt;wmercer@mercercpas.com&gt;

Tue 12/12/2023 9:42 AM

To: Shameka H. White &lt;SWhite2@ebrschools.org&gt;; Will Mercer &lt;wmercercpa@cox.net&gt;

Cc: Todd E. Delaney &lt;TDelaney@ebrschools.org&gt;

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Sorry for not getting back with you last night on this, but I was having trouble connecting with the hotel wi-fi where I am staying. The few questions I have for you are as follows:

- Does the BRMHS reconciliation activity report provided to me indicate the balance in the radio station account held by the school at 6/30/23? If “yes” then we need the activity report for 7/1/22 through 2/28/23. If “no” then what does this document represent?
- Any capital expenditures for year ended 6/30/23? If so, please provide copies of invoices.
- Any change in lease revenues or expenditures for the year ended 6/30/23? If so, please provide documentation supporting such changes (revised lease, correspondence, etc.)
- Any online payments that have been not deposited into BRMHS account or EBRPSS account at 6/30/23? If so, please provide documentation on that balance.

I am working out of town today and tomorrow, but I should be able to access email while I am gone. Please let me know if you have any questions regarding these matters.

Will Mercer

---

**From:** Shameka H. White <SWhite2@ebrschools.org>**Sent:** Monday, December 11, 2023 2:37 PM**To:** William Mercer <wmercer@mercercpas.com>; Will Mercer <wmercercpa@cox.net>**Cc:** Todd E. Delaney <TDelaney@ebrschools.org>**Subject:** Fw: 2022-2023 GLSUMMARY

Hopefully this is the other document you were looking for.

---

**From:** Nakethia M. Washington <NMWashington@ebrschools.org>**Sent:** Monday, December 11, 2023 2:19 PM**To:** Shameka H. White <SWhite2@ebrschools.org>**Subject:** Re: 2022-2023 GLSUMMARY

My apologies.

Thank you



**Nakethia M. Washington**

**Chief Accountant**

East Baton Rouge Parish School System

1050 South Foster Baton Rouge, LA 70806

(225) 922.5510

[nmashington@ebschools.org](mailto:nmashington@ebschools.org)

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**From:** Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>  
**Sent:** Monday, December 11, 2023 1:59 PM  
**To:** Nakethia M. Washington <[NMWashington@ebschools.org](mailto:NMWashington@ebschools.org)>  
**Subject:** Re: 2022-2023 GLSUMMARY

I meant attachment

---

**From:** Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>  
**Sent:** Monday, December 11, 2023 1:58 PM  
**To:** Nakethia M. Washington <[NMWashington@ebschools.org](mailto:NMWashington@ebschools.org)>  
**Subject:** Re: 2022-2023 GLSUMMARY

There's no summary

**From:** Nakethia M. Washington <[NMWashington@ebrschools.org](mailto:NMWashington@ebrschools.org)>  
**Sent:** Monday, December 11, 2023 1:30 PM  
**To:** Shameka H. White <[SWhite2@ebrschools.org](mailto:SWhite2@ebrschools.org)>  
**Subject:** 2022-2023 GLSUMMARY

Good Afternoon,

Please see the attachment. Is this the summary he is referring to?

Thank you



**Nakethia M. Washington**

**Chief Accountant**

East Baton Rouge Parish School System

1050 South Foster Baton Rouge, LA 70806

(225) 922.5510

[nmashington@ebrschools.org](mailto:nmashington@ebrschools.org)

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**RE: WBRH audit**

William Mercer &lt;wmercerc@mercercpas.com&gt;

Sun 12/31/2023 4:04 PM

To: Todd E. Delaney &lt;TDelaney@ebschools.org&gt;; Shameka H. White &lt;SWhite2@ebschools.org&gt;

Cc: Nakethia M. Washington &lt;NMWashington@ebschools.org&gt;

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Not generally. A non-emergency extension must be approved by their office, and my prior experience with such extension requests has been poor. A late audit finding is not a terrible issue, and sometimes they happen. Given that the station has had no audit findings in the years I have been working with you, this is not something I would be overly concerned about. I am more concerned about getting the CPB submission done on a timely basis, since being late with them could cost you money.

Will Mercer

---

**From:** Todd E. Delaney <TDelaney@ebschools.org>**Sent:** Sunday, December 31, 2023 3:58 PM**To:** William Mercer <wmercerc@mercercpas.com>; Shameka H. White <SWhite2@ebschools.org>**Cc:** Nakethia M. Washington <NMWashington@ebschools.org>**Subject:** Re: WBRH audit

Will,

We will return to the office Thursday. You should be able to get the required information then. Does the state legislative auditor offer extensions?

Todd

Sent from my Boost Samsung Galaxy S21 FE 5G

Get [Outlook for Android](#)

---

**From:** William Mercer <wmercerc@mercercpas.com>**Sent:** Sunday, December 31, 2023 3:12:16 PM**To:** Todd E. Delaney <TDelaney@ebschools.org>; Shameka H. White <SWhite2@ebschools.org>**Cc:** Nakethia M. Washington <NMWashington@ebschools.org>**Subject:** WBRH audit

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I apologize for the delay in getting back to you on this audit. I ended up catching Covid before Christmas, so I was out for over a week with quarantine and recovery.

I am working on the audit now, and I realize the information forwarded to me from the School Board office is not complete for my purposes. The information I received included the general ledger and the 2022-2023 budget,

which is appreciated. However, we did not receive any information related to expenses paid by the School Board on behalf of the station, including the general manager's compensation package, any payroll paid by the School Board that was not reflected in the general ledger, and the amount of occupancy expenses calculated for the station (rent, utilities, etc.). From what I can determine, approximately \$17,000 in administrative staff wages were deducted from the station's bank account, so I assume the balance of those admin staff wages (i.e., Shameka and Rob) were paid by the EBRPSS, in addition to the compensation for Todd.

From what I can tell from your calendar, it does not appear that employees return to work until January 5. This audit is due to the Legislative Auditor by January 3, so it is very likely to be late. While this does result in an audit finding, it is not an overly terrible situation, and it can be somewhat explained due to the change in accounting personnel at the School Board. However, we are probably going to be pushing the submission of the audit to CPB unless the necessary information is provided very quickly. I believe the CPB submission is due January 15, correct?

Please let me know your thoughts on these matters. I have limited email access while I am away from the office, but I do check it and respond as I can.

William D. Mercer, CPA  
13360 Coursey Blvd, Suite A  
Baton Rouge, LA 70816  
Phone (225) 755-0300  
Fax (225) 755-0303

## Payroll...

Shameka H. White <SWhite2@ebschools.org>

Fri 1/5/2024 2:08 PM

To: Will Mercer <wmercercpa@cox.net>; Will Mercer <wmercercpa@cox.net>

Cc: Todd E. Delaney <TDelaney@ebschools.org>

Wil,

After speaking with Nakeithia, she says you have the payroll information in the documents that was sent over. Me, Todd and Rob are no longer paid out of the radio budget, our payroll comes out of the general fund, it stopped that ended in September of 2022. With this information, you should have everything you need to complete the filing

Shameka Holden-White

Office Manager/Underwriter Director

WBRH/KBRH

Baton Rouge Magnet High School

2825 Government St.

Baton Rouge, LA 70806

swhite2@ebschools.org

Ph. 225-388-9030

### ONE TEAM, ONE MISSION

The East Baton Rouge Parish School System and all of its entities (including Career and Technical Education Programs) does not discriminate on the basis of age, race, religion, national origin, disability or gender in its educational programs and activities (including employment and application for employment), and it is prohibited from discriminating on the basis of gender by Title IX (20 USC 168) and on the basis of disability by Section 504 (42 USC 794). The Title IX Coordinator is Andrew Davis ([ADavis6@ebschools.org](mailto:ADavis6@ebschools.org)), Director of Risk Management - phone ([\(225\)929-8705](tel:2259298705)); and the Director of Exceptional Student Services is Elizabeth Taylor Chapman ([ETaylor@ebschools.org](mailto:ETaylor@ebschools.org)) – phone ([\(225\)929-860](tel:225929860))



**Fw: CPB grant**

Shameka H. White &lt;SWhite2@ebschools.org&gt;

Tue 1/9/2024 7:00 AM

To:wmercer@mercercpas.com &lt;wmercer@mercercpas.com&gt;;Will Mercer &lt;wmercercpa@cox.net&gt;

Cc:Todd E. Delaney &lt;TDelaney@ebschools.org&gt;

Good morning,

I am following up on my email to see when you will be coming to the school to complete and send in the grant information.

---

**From:** Shameka H. White**Sent:** Monday, January 8, 2024 11:50 AM**To:** Will Mercer <wmercercpa@cox.net>; wmercer@mercercpas.com <wmercer@mercercpas.com>**Cc:** Todd E. Delaney <TDelaney@ebschools.org>**Subject:** CPB grant

Good morning,

The extension deadline is January 14th, what day will you be here to complete and submit the financials?

Shameka Holden-White

Office Manager/Underwriter Director

WBRH/KBRH

Baton Rouge Magnet High School

2825 Government St.

Baton Rouge, LA 70806

swhite2@ebschools.org

Ph. 225-388-9030

**ONE TEAM, ONE MISSION**

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F

## Confirming Independent Accountant Attestation on AFR/FSR Signature Page

CPB CSG <csg@cpb.org>

Fri 1/12/2024 9:02 AM

To: Shameka H. White <SWhite2@ebschools.org>; Todd E. Delaney <TDelaney@ebschools.org>; Todd E. Delaney <TDelaney@ebschools.org>

**This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

### **1420 - WBRH-FM**

Hello! We'd like to confirm that William Mercer, who is registered in CPB's online Integrated Station Information System (CPB-ISIS), as an independent accountant for **1420 - WBRH-FM**, has "signed" the attestation on the station's CPB Annual Financial Report (AFR) or Annual Financial Summary Report (FSR) Signature Page by clicking the attestation button online.

If you doubt the validity of this attestation because (a) you do not recognize this person as your station's independent accountant, or (b) you are the independent accountant and you did not "sign" the attestation yourself, please let us know as soon as possible at [csg@cpb.org](mailto:csg@cpb.org).

Once both the Independent Accountant and the Head of Grantee have "signed" the Signature Page, you are ready to Submit the AFR/FSR and audited financial statements, if applicable, to CPB.

### **How to submit the AFR/FSR package to CPB**

If the status of the 2023 financial reports is 'completed', the Grant Administrator should log on to CPB-ISIS, go to the Financial Reporting Main screen, and click the yellow "submit to CPB" button. This will complete your online submission process.

This e-mail reminder is an automated notification, triggered by the current information about your station in CPB-ISIS. Please do not hit the 'reply' button on this e-mail. If you think that this e-mail reminder was sent in error, or if you have any other questions, contact us at [csg@cpb.org](mailto:csg@cpb.org). When you write to us, please remember always to identify your station call letters and/or grantee ID number so that we can respond quickly.

— CPB's Grants Administration Staff

**RE: Delinquent Notice - 6/30/2023 Year End - WBRH-FM Radio Station Training Program (9976 - NP) - Report Requirement to Louisiana Legislative Auditor's Office (Reference No: 141308)**William Mercer <[wmercer@mercercpas.com](mailto:wmercer@mercercpas.com)>

Fri 1/19/2024 9:47 AM

To: Todd E. Delaney <[TDelaney@ebrschools.org](mailto:TDelaney@ebrschools.org)>

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

No, please send it to me, as we need to attach it to the report when it is submitted to the Legislative Auditor.

---

**From:** Todd E. Delaney <[TDelaney@ebrschools.org](mailto:TDelaney@ebrschools.org)>**Sent:** Friday, January 19, 2024 9:45 AM**To:** William Mercer <[wmercer@mercercpas.com](mailto:wmercer@mercercpas.com)>**Cc:** Shameka H. White <[SWhite2@ebrschools.org](mailto:SWhite2@ebrschools.org)>**Subject:** Re: Delinquent Notice - 6/30/2023 Year End - WBRH-FM Radio Station Training Program (9976 - NP) - Report Requirement to Louisiana Legislative Auditor's Office (Reference No: 141308)

Thank you. I will draft a response. Shall this be sent to the Legislative Auditor or to you to be included in the report?

Todd Delaney

General Manager,

WBRH FM 90.3/KBRH AM 1260

Director, Radio Training Program

Baton Rouge Magnet High School

[2825 Government St.](#)[Baton Rouge, LA 70806](#)[tdelaney@ebrschools.org](mailto:tdelaney@ebrschools.org)

(225) 388-9030

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**From:** William Mercer <[wmercer@mercercpas.com](mailto:wmercer@mercercpas.com)>**Sent:** Friday, January 19, 2024 9:37 AM**To:** Todd E. Delaney <[TDelaney@ebrschools.org](mailto:TDelaney@ebrschools.org)>**Cc:** Shameka H. White <[SWhite2@ebrschools.org](mailto:SWhite2@ebrschools.org)>**Subject:** RE: Delinquent Notice - 6/30/2023 Year End - WBRH-FM Radio Station Training Program (9976 - NP) - Report Requirement to Louisiana Legislative Auditor's Office (Reference No: 141308)

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I apologize, but I thought I had sent you the report and other information on Saturday. Given the holiday on Monday and the weather issues this week, I knew you were out and planned to follow up today or over the weekend.

As we discussed briefly last week, there is a finding for a late audit submission. When a finding is noted, the agency can provide a response and/or corrective action plan to remedy the finding. Since the cause of the late finding appeared (to me) to be a breakdown in communication due to new School Board staff, we did not make any recommendations for future actions. If you want to make a response, it needs to be on your letterhead and should include (a) your agreement or disagreement with the finding, (b) any information you have that would support your disagreement with the finding, if applicable, and (c) any actions planned or taken to resolve the matter in the future. This response should also be signed by those in charge of the action, namely the Station Manager.

Given the circumstances of the finding, I do not know that is necessary for you to provide a response or corrective action. If no response is provided, we will note that when the audit is submitted to the Legislative Auditor, and nothing further is usually required. The decision to make any such response is up to you. I would be happy to look over the response before it is finalized and make any recommendations that I think are needed, but I am not generally allowed to write the response on behalf of management.

Let me know how you would like to proceed.

Will Mercer

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**From:** Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>  
**Sent:** Thursday, January 18, 2024 4:42 PM  
**To:** William Mercer <[wmercercpas.com](mailto:wmercercpas.com)>  
**Cc:** Shameka H. White <[SWhite2@ebschools.org](mailto:SWhite2@ebschools.org)>  
**Subject:** Fwd: Delinquent Notice - 6/30/2023 Year End - WBRH-FM Radio Station Training Program (9976 - NP) - Report Requirement to Louisiana Legislative Auditor's Office (Reference No: 141308)

Will,

Was this submitted Friday or Saturday as you indicated?

Todd

Sent from my Boost Samsung Galaxy S21 FE 5G  
Get [Outlook for Android](#)

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**From:** Sudha Jindia <[SJindia@lla.la.gov](mailto:SJindia@lla.la.gov)>  
**Sent:** Thursday, January 18, 2024 4:25:46 PM  
**To:** Todd E. Delaney <[TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)>  
**Cc:** [wmercercpas.com](mailto:wmercercpas.com) <[wmercercpas.com](mailto:wmercercpas.com)>  
**Subject:** Delinquent Notice - 6/30/2023 Year End - WBRH-FM Radio Station Training Program (9976 - NP) - Report Requirement to Louisiana Legislative Auditor's Office (Reference No: 141308)

**This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Contact Name: Mr. Todd Delaney, General Manager  
Entity Name: WBRH-FM Radio Station Training Program (9976 - NP)  
Entity Address: 2825 Government Street  
Baton Rouge, Louisiana, 70806  
Phone Number: (225) 388-9030  
Email Address: [TDelaney@ebschools.org](mailto:TDelaney@ebschools.org)  
Audit Control No.: 72232725

CPA Name: Mr. William Mercer, CPA  
CPA Firm Name: William D. Mercer, CPA, APAC  
CPA Firm Address: 3535 South Sherwood Forest Boulevard, Suite 201  
Baton Rouge, Louisiana 70816  
Email Address: [wmercercpas.com](mailto:wmercercpas.com)

**DELINQUENT NOTICE**

We are writing to notify you that we have not received your entity's financial report for the year ended **6/30/2023**. According to the provisions of the Louisiana Governmental Audit Guide and your engagement agreement, it is your joint responsibility to submit the report to the Legislative Auditor's Office. Please note that the report was due in our office by **12/31/2023** and is now considered late.

Your failure to submit the report on time has caused your agency's name to be included on the noncompliance list (NCL) according to Louisiana Revised Statute 39:72.1.A. The list is available on our website and contains the names of all agencies that have not fulfilled their reporting requirements. Remaining on the NCL could lead to the suspension of future state payments to your organization.

If your entity requires additional time to submit the report, then you may request an extension through our online form, which is available on our office website: <https://www.la.la.gov/local-government-entities/extension-request-form/index.shtml>.

**If an extension has been requested, but has been denied, please submit the report to our office as soon as possible.**

*Please provide us with all recent address and contact changes for your entity, including email addresses as most official correspondence from our office is through email, not traditional letters.*

We urge you to prioritize this matter in order to become compliant with the Audit Law. If you have any questions regarding the reporting requirement, or need any further assistance, please do not hesitate to contact me or Gayle Fransen at [gfransen@lla.la.gov](mailto:gfransen@lla.la.gov) - (225) 339-3874 or Tanya Forbes at [tforbes@lla.la.gov](mailto:tforbes@lla.la.gov) - (225) 339-3820.

**Ms. Sudha Jindia, CPA**  
Engagement Administrator  
**Louisiana Legislative Auditor**  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, La 70804-9397  
Phone: 225-339-3813 | Fax: 225-339-3986



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