CAPITAL REGION CRIME STOPPERS, INC.

BATON ROUGE, LOUISIANA

DECEMBER 31, 2025

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L.A. CHAMPAGNE & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Capital Region Crime Stoppers, Inc.
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Capital Region Crime Stoppers, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

Accountant's Responsibility
Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Governmental Auditing Standards*, issued by the United States Comptroller. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Capital Region Crime Stoppers, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

4911 Bennington Avenue · Baton Rouge, LA 70808-3153 · Phone (225) 925 1120 · Fax (225) 927 8124 · lac@laccpa.com

Supplementary Information
The accompanying schedule of compensation, benefits, and other payments to the agency head and justice system funding schedule – receiving entity 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 financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and accordingly do not express an opinion on such information.

Report on Agreed-Upon Procedures
In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 30, 2026, on the results of our agreed-upon procedures.

L. A. Champagne & Co., LLP

Baton Rouge, Louisiana
June 30, 2026

CAPITAL REGION CRIME STOPPERS, INC.
STATEMENT OF FINANCIAL POSITION
December 31, 2025

(See Independent Accountant's Review Report)

ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$	556,037
Restricted cash		18,564
Fines receivable		6,451
Other receivables		3,717
Prepaid expense		2,930
		587,699
PROPERTY AND EQUIPMENT, NET		11,400
Total assets	$	599,099
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$	7,442
Total liabilities		7,442
NET ASSETS		
Without donor restrictions		566,643
With donor restrictions		25,014
Total net assets		591,657
Total liabilities and net assets	$	599,099

See accompanying notes to financial statements

CAPITAL REGION CRIME STOPPERS, INC.
STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

(See Independent Accountant's Review Report)

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Donations and grants	$ 202,174	$ -	$ 202,174
State and local appropriations	27,537	-	27,537
Court fees	-	67,598	67,598
Interest income	20,916	-	20,916
Net assets released from restriction	52,096	(52,096)	-
	302,723	15,502	318,225
EXPENSES			
Functional			
Program services	254,318	-	254,318
Management and general	27,542	-	27,542
Fundraising	50,450	-	50,450
	332,310	-	332,310
Change in net assets	(29,587)	15,502	(14,085)
Net assets - beginning of year	596,230	9,512	605,742
Net assets - end of year	$ 566,643	$ 25,014	$ 591,657

See accompanying notes to financial statements

CAPITAL REGION CRIME STOPPERS, INC.
STATEMENT OF CASH FLOWS

Year Ended December 31, 2025

(See Independent Accountant's Review Report)

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	(14,085)
Adjustments to reconcile change in net assets		
to net cash provided by operating activities:		
Depreciation		600
Increase (decrease) in accounts payable		(3,765)
Decrease (increase) in receivables		1,577
Decrease (increase) in prepaid expenses		2,008
Net cash provided by (used in) operating activities		(13,665)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment		(12,000)
Net cash provided by (used in) investing activities		(12,000)
CASH FLOWS FROM FINANCING ACTIVITIES		-
NET CHANGE IN CASH		(25,665)
Cash, cash equivalents, and restricted cash - beginning of year	$	600,266
Cash, cash equivalents, and restricted cash - end of year	$	574,601
Cash and cash equivalents	$	556,037
Restricted cash		18,564
Cash and restricted cash shown above	$	574,601

See accompanying notes to financial statements

CAPITAL REGION CRIME STOPPERS, INC.
STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2025

(See Independent Accountant's Review Report)

	Program Services	Management and General	Fundraising	Total
Compensation	$ 64,000	$ 8,000	$ 8,000	$ 80,000
Cash rewards	62,800	-	-	62,800
Crime prevention initiatives	24,658	-	-	24,658
Advertising & other public relations	94,094	-	-	94,094
Dues	564	1,113	1,112	2,789
Depreciation	600	-	-	600
Telephone & website	1,451	162	162	1,775
Travel	1,772	-	-	1,772
Supplies	-	1,093	-	1,093
Software	4,379	-	-	4,379
Legal & accounting	-	8,015	-	8,015
Meetings	-	5,767	-	5,767
Awards banquet	-	-	36,474	36,474
Insurance	-	2,700	-	2,700
Pickleball tournament	-	-	4,702	4,702
Other	-	692	-	692
Total expenses	$ 254,318	$ 27,542	$ 50,450	$ 332,310

See accompanying notes to financial statements

CAPITAL REGION CRIME STOPPERS, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities
Capital Region Crime Stoppers, Inc. (Crime Stoppers) is a Louisiana nonprofit corporation organized on May 12, 1983. Crime Stoppers is a community-based organization whose mission is to assist law enforcement agencies in preventing and solving crimes by encouraging citizens to provide anonymous information regarding criminal activity. Crime Stoppers offers cash rewards for information that leads to arrests or the resolution of criminal cases.

Basis of accounting
Crime Stoppers prepares its financial statements on the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized when incurred in accordance with generally accepted accounting principles in the United States of America.

Basis of presentation
Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Crime Stoppers reports information regarding its financial position and activities according to the two classes of net assets as follows:

Net assets without donor restrictions - resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of Crime Stoppers, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions - resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When donor restrictions are satisfied or expire, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

Revenue recognition
Contributions, including individual donations, private foundation grants, and proceeds from fundraising activities, are recognized as revenue when received or unconditionally promised. Contributions are reported as increases in the appropriate class of net assets based on the existence or absence of donor-imposed restrictions. Conditional contributions are recognized only when the conditions on which they depend have been substantially met.

State and local appropriations providing general operating support are recognized as revenue when authorized and any applicable eligibility requirements have been met. These appropriations are reported as net assets without donor restrictions unless specifically restricted by the funding source.

Crime Stoppers receives court fee revenue pursuant to Louisiana Act 50, which requires courts to assess certain fees on specified criminal and traffic convictions. Court fee revenue is recognized when earned, and amounts earned but not yet received are recorded as receivables. Under Louisiana law, these funds are legally restricted for expenditures directly related to obtaining information concerning criminal activities. Accordingly, unexpended court fee revenue is reported as net assets with donor restrictions until expended for its intended purpose.

Interest income is recognized as earned.

Advertising
Advertising costs are expensed as incurred.

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

Donated services
Donated services are recognized as contributions if the services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. Many individuals volunteer their time and perform a variety of tasks that assist Crime Stoppers with its programs and committee activities; however, these services are not recognized as contributions in the financial statements because they do not meet the recognition criteria.

Prepaid expenses
Services which extend benefits over more than one accounting period have been recorded as prepaid expenses.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents
For the purpose of the statement of cash flows, Crime Stoppers considers all highly liquid investments with an original maturity of three months or less when acquired to be cash and cash equivalents.

Property and equipment
Property and equipment acquisitions in excess of $2,500 are capitalized. Property and equipment are stated at cost or, if donated, at fair value on the date of donation, less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Furniture and equipment	5-7 years

When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in the statement of activities.

Functional expenses
The costs of providing Crime Stoppers' programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Expenses that are directly attributable to a specific functional area are charged directly to that function. The Executive Director's salary, membership dues, telephone, and website expenses are allocated between program services, management and general, and fundraising based on management's estimate of the time and effort devoted to each function. All other expenses are charged directly to the appropriate functional category.

Income tax status
Crime Stoppers is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as an organization that is not a private foundation. Accordingly, no provision for income taxes has been included in the financial statements.

Crime Stoppers accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, tax positions are recognized only when they are more likely than not to be sustained upon examination by the applicable taxing authorities. Management has evaluated Crime Stoppers' tax positions and concluded that there are no material uncertain tax positions requiring recognition or disclosure in the accompanying financial statements.

B: ACT 50 FUND

The Louisiana legislature approved a bill on June 25, 2002, that set a two-dollar fee to be levied by the courts on offenders convicted of criminal and traffic violations. The fees collected are remitted to the certified Crime Stoppers organization serving the applicable jurisdiction and are required by state law to be deposited into a separate bank account.

B: ACT 50 FUND (continued)

These funds may be used only for expenditures directly related to obtaining information concerning criminal activities.

At December 31, 2025, Crime Stoppers had restricted cash of $18,564 related to Act 50 court fees. Net assets with donor restrictions totaled $25,014, representing unexpended Act 50 court fee revenue, including related court fee receivables.

During 2025, approximately 21% of Crime Stoppers' total revenue was derived from Act 50 court fee revenue. Accordingly, changes in Louisiana law or court fee collections could have a significant impact on Crime Stoppers' future operations.

C: CONCENTRATION OF CREDIT RISK

Crime Stoppers maintains its cash deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). From time to time, cash balances may exceed federally insured limits. Management monitors the financial condition of these institutions and believes the risk of loss is minimal. At December 31, 2025, Crime Stoppers had no cash deposits in excess of FDIC insurance limits.

D: LIQUIDITY

The following reflects Crime Stoppers' financial assets as of December 31, 2025, reduced by amounts not available for general expenditures within one year of the statement of financial position date because of donor-imposed restrictions:

Cash	$ 574,601
Receivables	10,168
Total financial assets	584,769
Less donor-imposed restrictions	(25,014)
Financial assets available to meet cash needs for general expenditures within one year	$ 559,755

As part of its liquidity management, Crime Stoppers maintains sufficient cash to meet its operating needs. Cash not required for current operations is invested in interest-bearing money market accounts.

E: PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at cost, less accumulated depreciation:

Furniture and equipment	$ 41,278
Less accumulated depreciation	(29,878)
	$ 11,400

Depreciation expense was $600 for the year ended December 31, 2025.

F: SUBSEQUENT EVENTS

Subsequent events were evaluated through June 30, 2026, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CAPITAL REGION CRIME STOPPERS, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

Year Ended December 31, 2025

(See Independent Accountant's Review Report)

Agency Head Name:		Jonathan Dunnam Executive Director
Purpose:		
Salary	$	80,000
Reimbursements: Civic club dues and meals		2,225
Reimbursements: Conferences and travel		1,772
Reimbursements: Office expense and other		1,919

See accompanying notes to financial statements

CAPITAL REGION CRIME STOPPERS, INC.
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
As Required by Act 87 of the 2020 Regular Legislative Session
Year Ended December 31, 2025
(See Independent Accountant's Review Report)

Identifying Information:

Entity Name	Capital Region Crime Stoppers, Inc.
LLA Entity ID#	7182
Date that reporting period ended	12/31/2025

Cash Basis Presentation	**First Six Month Period Ended 6/30/2025**	**Second Six Month Period Ended 12/31/2025**
Receipts From:		
City of Baton Rouge Court, Criminal Court Costs/Fees	$ 1,195	$ 23,679
East Baton Rouge Sheriff, Criminal Court Costs/Fees	4,958	5,912
Ascension Parish District and Parish Court, Criminal Court Costs/Fees	6,640	6,006
21st Judicial District Court, Criminal Court Costs/Fees	3,049	4,291
City of Gonzales Court, Criminal Court Costs/Fees	1,020	856
City of Denham Springs Court, Criminal Court Costs/Fees	2,408	1,645
City of Walker Court, Criminal Court Costs/Fees	2,670	1,774
Subtotal Receipts	$ 21,940	$ 44,163
Ending Balance of Amounts Assessed but Not Received	$ -	$ -

See accompanying notes to financial statements

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

February 11, 2026

L.A. Champagne & Co., LLP

4911 Bennington Ave.

Baton Rouge, LA 70808

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

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

Yes [x] No [ ] N/A [ ]

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

Yes [x] No [ ] N/A [ ]

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

Yes [x] No [ ] N/A [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [x] No [ ] N/A [ ]

Open Meetings

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

Yes [x] No [ ] N/A [ ]

Budget

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

Yes [x] No [ ] N/A [ ]

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [x] No [ ] N/A [ ]

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

Yes [x] No [ ] N/A [ ]

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

Yes [x] No [ ] N/A [ ]

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

Yes [x] No [ ] N/A [ ]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [ ] No [ ] N/A [x]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [x] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [x] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [x] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [x] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [x] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [x] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [x] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [x] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

Secretary 3-12-2026 Date

Treasurer 3-9-2026 Date

President 02-25-2026 Date

Kimberly G. Sanders, CPA, MBA
Neal Fortenberry, CPA
Wayne Dussel, CPA, CFE
Jonathan Clark, CPA

L.A. CHAMPAGNE & CO.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Capital Region Crime Stoppers, Inc. and the
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

   Management represented that the Organization did not expend any federal, state, or local governmental grants during the fiscal year. Accordingly, no list of grant expenditures was prepared.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

   The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

   The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

   The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

   The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement,* obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

   The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Organization's financial records; and report whether the amounts in the close-out reports agree with the Organization's financial records.

   The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there were any exceptions. Note: Please refer to the Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at http://appl.lla.state.la.us/llala.nsf, to determine whether a non-profit agency is subject to the open meetings law.

   Management provided evidence indicating that agendas were posted as required by LA R.S. 42:11 through 42:28.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state or local grants included the purpose and duration of the grants; and whether the budgets for state grants also included specific goals, objectives, and measures of performance.

   The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

    The Organization's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2026.

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

    The Organization's management represented that the Organization did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior Comments

12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

    There were no prior year suggestions, recommendations, and/or comments for the year ended December 31, 2024.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Organization's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance.

Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

L. A. Champagne & Co., LLP

Baton Rouge, Louisiana
June 30, 2026