Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.

FINANCIAL STATEMENTS

December 31, 2024 and 2023

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REPORT



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Shreveport, Louisiana

Carr, Riggs & Ingram, L.L.C. 1000 East Preston Avenue Suite 200 Shreveport, LA 71105

Mailing Address: PO Box 4278 Shreveport, LA 71134

318.222.2222 318.226.7150 (fax) CRIadv.com

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (a not-for-profit corporation), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. 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 opinions.

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 the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 judgment 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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether
 due to fraud or error, and design and perform audit procedures responsive to those risks.
 Such procedures include examining, on a test basis, evidence regarding the amounts and
 disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Benefits & Other Payments is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits & Other Payments is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025, on our consideration of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'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 the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'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 the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control over financial reporting and compliance.

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ungram, L.L.C.

Shreveport, Louisiana June 25, 2025



FINANCIAL STATEMENTS

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Statements of Financial Position

December 31,		2024		2023
Assets				
Current assets				
Cash and cash equivalents	\$	809,589	\$	864,583
Individual contributions receivable	Ţ	200	Ą	2,100
Foundation and corporate support receivable		35,903		2,100 4,500
		108,180		139,375
Federal, state, and local grants receivable		•		•
Other current assets		869		869
Total current assets		954,741		1,011,427
				_
Non-current assets				
Property and equipment, net		47,051		43,211
Beneficial interest in assets of foundation		318,106		290,086
Total non-current assets		365,157		333,297
Total assets	\$	1,319,898	\$	1,344,724
Liabilities and Net Assets				
Current liabilities				
Accounts payable	\$	105	\$	500
Accrued payroll and taxes	Ţ	101,641	۲	78,664
Accided payroll and taxes		101,041		78,004
Total current liabilities		101,746		79,164
Total liabilities		101,746		79,164
Net cooks				
Net assets		4 4 4 4 0 4 0		4 404 477
With danger restrictions		1,144,819		1,191,477
With donor restrictions		73,333		74,083
Total net assets		1,218,152		1,265,560
Total liabilities and net assets	\$	1,319,898	Ś	1,344,724
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Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Statement of Activities

	Without			
	Donor		With Donor	
For the year ended December 31, 2024	Restrictions		Restrictions	Total
Revenue and Other Support	454 202	,	A	454 202
Contributions	\$ 154,202	\$	- \$	154,202
Foundation and corporate grants	344,546		73,333	417,879
Federal, state, and local grants	500,627		-	500,627
Contributions of non-financial assets	87,315		-	87,315
Realized and unrealized gain (loss) on				
beneficial interest in assets of foundation	26,632		-	26,632
Other revenue and support	8,401		-	8,401
Fundraising activities				
Fundraising revenue	358,826		-	358,826
Contributions of non-financial assets -				
fundraising	164,123		-	164,123
Less cost of direct benefits to donors	(32,450)		-	(32,450)
Net revenue from fundraising activities	490,499		-	490,499
				_
Net assets released from restrictions	74,083		(74,083)	
Total revenue and other support	1,686,305		(750)	1,685,555
Expenses				
Program services	1,377,178		-	1,377,178
Support services				
Management and general	141,173		-	141,173
Fundraising	214,612		-	214,612
Total support services	355,785		-	355,785
Total expenses	1,732,963		-	1,732,963
·	· · ·			
Change in net assets	(46,658)		(750)	(47,408)
Net assets at beginning of year	1,191,477		74,083	1,265,560
ivet assets at beginning or year	1,131,4//		74,003	1,203,300
Net assets at end of year	\$ 1,144,819	\$	73,333 \$	1,218,152

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Statement of Activities

		Without			
		Donor		With Donor	
For the year ended December 31, 2023		Restrictions		Restrictions	Total
Revenue and Other Support	_	474.000	_		474.000
Contributions	\$	•	\$	- \$	174,308
Foundation and corporate grants		317,272		74,083	391,355
Federal, state, and local grants		522,135		-	522,135
Contributions of non-financial assets		75,673		-	75,673
Realized and unrealized gain (loss) on					
beneficial interest in assets of foundation		23,223		-	23,223
Other revenue and support		7,916		-	7,916
Fundraising activities					
Fundraising		256,411		-	256,411
Contributions of non-financial assets -					
fundraising		179,842		-	179,842
Less cost of direct benefits to donors		(26,823)		-	(26,823)
Net revenue from fundraising activities		409,430		-	409,430
Net assets released from restrictions		60,625		(60,625)	-
Total revenue and other support		1,590,582		13,458	1,604,040
Expenses					
Program services		1,227,116		-	1,227,116
Support services					
Management and general		110,895		-	110,895
Fundraising		211,968		-	211,968
					_
Total support services		322,863		-	322,863
Total expenses		1,549,979		-	1,549,979
·		. , -			
Change in net assets		40,603		13,458	54,061
Net assets at beginning of year		1,150,874		60,625	1,211,499
iver assets at beginning of year		1,130,674		00,023	1,433
Net assets at end of year	\$	1,191,477	\$	74,083 \$	1,265,560

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Statement of Functional Expenses

	Support Services							
		Program		Management			_	
For the year ended December 31, 2024		Services	aı	nd General	Fu	ndraising		Totals
Salaries and payroll taxes	\$	979,282	\$	93,705	\$	-	\$	1,072,987
Accounting and professional services		26,650		2,779		-		29,429
Dues and subscriptions		5,487		40		-		5,527
Depreciation		18,012		2,573		-		20,585
Fundraising		-		-		211,380		211,380
Insurance		112,699		11,234		-		123,933
Office supplies		43,232		5,806		-		49,038
Postage		2,454		645		-		3,099
Printing		10,337		-		3,232		13,569
Repairs and maintenance		11,341		769		-		12,110
Rent		76,401		10,915		-		87,316
Technology and website		9,627		-		-		9,627
Training and travel		44,511		3,314		-		47 <i>,</i> 825
Utilities and telephone		16,213		2,316		-		18,529
Other		20,932		7,077		-		28,009
Total	\$	1,377,178	\$	141,173	\$	214,612	\$	1,732,963

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Statement of Functional Expenses

	Support Services				_			
		Program	Ma	anagement			='	
For the year ended December 31, 2023		Services	an	nd General	Fu	ndraising		Totals
Salaries and payroll taxes	\$	853,851	\$	67,493	\$	-	\$	921,344
Accounting and professional services		20,739		5,487		-		26,226
Dues and subscriptions		10,505		470		-		10,975
Depreciation		15,645		2,235		-		17,880
Fundraising		-		-		207,725		207,725
Insurance		106,020		6,419		-		112,439
Office supplies		22,899		1,152		-		24,051
Postage		1,789		1,032		-		2,821
Printing		19,266		-		4,243		23,509
Repairs and maintenance		14,006		932		-		14,938
Rent		66,215		9,459		-		75,674
Technology and website		8,066		1,152		-		9,218
Training and travel		45,181		4,571		-		49,752
Utilities and telephone		17,097		2,442		-		19,539
Other		25,837		8,051		-		33,888
				_				
Total	\$	1,227,116	\$	110,895	\$	211,968	\$	1,549,979

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Statements of Cash Flows

For the years ended December 31,	2024	2023
Operating Activities		
Change in net assets	\$ (47,408) \$	54,061
Adjustments to reconcile change in net assets to		
net cash provided by (used in) operating activities		
Depreciation	20,585	17,880
Change in beneficial interest in assets of foundation	(28,395)	(25,309)
Changes in operating assets and liabilities		
Individual contributions receivable	1,900	(1,600)
Foundation and corporate support receivable	(31,403)	9,093
Federal, state, and local grants receivable	31,195	(5,019)
Accounts payable	(395)	(2,148)
Accrued payroll and taxes	22,977	(7,489)
Net cash provided by (used in) operating activities	(30,944)	39,469
Investing activities		
Purchase of property and equipment	(24,425)	(3,994)
Purchase of beneficial interest in assets of foundation	(10,225)	(10,000)
Distributions received from beneficial interest in		
assets of foundation	10,600	9,147
Cash provided by (used in) investing activities	(24,050)	(4,847)
	(= = = = =)	24.622
Net change in cash and cash equivalents	(54,994)	34,622
Cash and cash equivalents, beginning of year	864,583	829,961
cash and cash equivalents, beginning or year	007,303	323,301
Cash and cash equivalents, end of year	\$ 809,589 \$	864,583

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Notes to the Financial Statements

Note 1: DESCRIPTION OF THE ORGANIZATION

The Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (the Gingerbread House) is a not-for-profit corporation formed under the laws of the State of Louisiana. It began serving abused children in the Louisiana parishes of Bossier and Caddo in 1998. Since then, it has expanded to serve Bossier, Caddo, Webster, DeSoto, Bienville, Claiborne, Natchitoches, Red River, and Sabine parishes in northwest Louisiana. The mission of the Gingerbread House is to work to prevent child abuse, be an advocate for children and families who have experienced abuse, and assist in the legal process. The Gingerbread House works in collaboration with local law enforcement, child protective services, the district attorneys' offices, and medical and mental health professionals to provide services for abused children and their families. All services are provided at no cost to the victim's family or referring agency. The Gingerbread House is supported primarily through government grants, foundation and corporate grants, and public contributions. The Gingerbread House's services include the following:

Forensic Interviews

The Gingerbread House employs forensic child interviewers trained in obtaining the details necessary to conduct effective and complete investigations of child sexual and severe physical abuse cases in a non-threatening manner. Children ages 2-16 from all social, economic and ethnic backgrounds are served.

Multidisciplinary Investigations

The Gingerbread House has established a Multidisciplinary Team (MDT) approach for responding to child abuse cases. The MDT consists of members from law enforcement, the Department of Children & Family Services, the District Attorneys' offices, and medical and mental health agencies. All cases are coordinated, reviewed, and tracked by the MDT.

Child Life

The Child Life program helps reduce stress levels in children undergoing forensic evaluations to provide optimal opportunities for accurate and complete disclosures.

Trauma-Informed Counseling Services

Trauma-informed counseling services for child victims interviewed at the Gingerbread House and their non-offending caregivers are offered at the Gingerbread House by Licensed Professional Counselors and Licensed Master Social Workers at no cost to the victim's family.

Note 1: DESCRIPTION OF THE ORGANIZATION (Continued)

Family Advocacy and Supportive Services

The Gingerbread House offers referral services for child abuse victims and their families. Educational support groups for both child victims and their non-offending family members are offered year-round. Adult groups are facilitated by the primary Counselor and children's groups are facilitated by the Family Advocate and trained volunteers. In addition, the Gingerbread House coordinates annual outreach programs in the local community.

Community Education and Prevention Services

The Gingerbread House coordinates local efforts in child abuse education and awareness. Services include *Knowledge is Power*, *Stewards of Children*, and *Love 146: Not a #Number. Knowledge is Power* is a body safety/sexual abuse risk-reduction program with components for children (preschool through high school level), school personnel and other mandated reporters, and parents. *Stewards of Children* is a nationally recognized, evidence based program for adults by the organization Darkness to Light. *Love 146: Not a #Number* is a child trafficking and exploitation prevention curriculum for youth ages 12-18. In addition, the Gingerbread House conducts numerous presentations for community organizations on topics related to child abuse.

Professional Development and Training Opportunities

The Gingerbread House provides ongoing training for members of the Multidisciplinary Team and local agencies working in the field of child abuse. Events include spring MDT training, cultural diversity workshops, videoconferences (through partnership with local agencies), national conferences such as National Symposium on Child Abuse (Huntsville, AL) and Crimes Against Children (Dallas, TX), and a number of other training opportunities.

Anti-Human Trafficking Care and Coordination

Through the Louisiana Child & Youth Trafficking Collaborative and in collaboration with the Louisiana Alliance of Children's Advocacy Centers, the Gingerbread House houses the Regional Child & Youth Trafficking Coordinator for the Shreveport Region. The Human Trafficking program provides intensive case management for at-risk and confirmed victims of child sex trafficking with the statewide goal of improving outcomes for child and youth victims of trafficking.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to contributions of non-financial assets and allocation of functional expenses.

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments with a remaining maturity at date of purchase of three months or less to be cash equivalents. Cash and cash equivalents consist principally of demand deposits at commercial banks. There were no cash equivalents at December 31, 2024 and 2023.

Receivables

Receivables resulting from nonexchange transactions are stated at unpaid balances, less an allowance for uncollectible receivables. The Gingerbread House provides for losses on receivables using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of payors to meet their obligations.

Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Gingerbread House's policy to charge off uncollectible receivables when management determines the receivable will not be collected. All receivables are considered to be fully collectible within one year; accordingly, no allowance for uncollectible receivables has been recognized at December 31, 2024 and 2023.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met or explicitly waived by the donor. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed.

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

Leases

The Gingerbread House determines if an arrangement is a lease at inception. Operating leases with an initial term greater than 12 months are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities the statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities on the statements of financial position. Leases with an initial term of 12 months or less are not recorded on the statements of financial position. Lease expense is recognized for these leases on a straight-line basis over the lease term.

The Gingerbread House leases office space as described in Note 11. Because this lease requires rent of \$1 per year, no assets or liabilities have been recorded on the statements of financial position, and the lease is recognized as a contribution in-kind. The lease agreement does not contain any material residual value guarantees or material restrictive covenants.

Beneficial Interest in Assets of Foundation

Transfers of its funds to the Community Foundation of North Louisiana, specifying the Gingerbread House as the beneficiary, are accounted for as an asset in accordance with U.S. GAAP and presented in the statements of financial position in the caption Beneficial Interest in Assets of Foundation.

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Notes to the Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

The Gingerbread House reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are 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 the Gingerbread House, 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. The board of directors has designated, from net assets without donor restrictions, net assets for a capital assets reserve and a beneficial interest in assets of a foundation.

Net assets with donor restrictions are 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 a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Revenue Recognition

A significant portion of the Gingerbread House's grants and contracts are from government agencies. The benefits received by the public as a result of the assets transferred are not equivalent to commensurate value received by the government agencies and are therefore not considered exchange transactions. Grants and contracts are analyzed for measurable performance-related barriers or other barriers. Revenue is recognized as barriers are met. Funds received from non-exchange transactions in advance of barriers being met are recorded as refundable advances.

Contributions, grants, and public support are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly removed the conditions. Contributions received with donor-imposed conditions or restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Revenue from exchange transactions is recognized as revenue when performance obligations under the terms of the contracts with patrons are satisfied. Fundraising revenue is comprised of an exchange element based upon the direct benefits donors receive, and a contribution element for the difference. Revenue equal to the fair value of the direct benefits to donors is recognized when the fundraising event takes place. The contribution element of fundraising revenue is recognized immediately. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of the direct benefits donors receive at fundraising events is measured at actual cost.

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Gingerbread House. Volunteers also provide services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Directly identifiable expenses are charged to program and supporting services. Certain costs have been allocated among the programs and supporting services benefited. Salaries, payroll taxes, and other benefits are allocated based on estimates of time and effort. Liability insurance, depreciation, utilities, and telephone are allocated based on management's estimates.

Retirement Plan

The Gingerbread House sponsors a SIMPLE IRA retirement plan covering all employees who meet the eligibility requirements. The Gingerbread House matches employees' contributions up to 3%. Contributions to the plan for the years ended December 31, 2024 and 2023, were \$26,293 and \$22,474, respectively.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

Under provisions of Section 501(c)(3) of the Internal Revenue Code and the applicable income tax regulations of the State of Louisiana, the Gingerbread House is exempt from income taxes, except from unrelated business income. There were no unrelated business activities for the years ended December 31, 2024 and 2023. Accordingly, no tax expense was incurred for the years ended December 31, 2024 and 2023.

The Gingerbread House utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of FASB ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. As of December 31, 2024 and 2023, the Gingerbread House has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 25, 2025, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 3: FINANCIAL ASSET AVAILABILITY

The Gingerbread House maintains its financial assets primarily in cash to provide liquidity to ensure funds are available as expenditures come due. The Gingerbread House has the following financial assets that could readily be made available within one year of the statement of financial position date to fund expenses without limitations:

December 31,	2024	2023
Cash and cash equivalents	\$ 809,589	\$ 864,583
Individual contributions receivable	200	2,100
Foundation and corporate support receivable	35,903	4,500
Federal, state, and local grants receivable	108,180	139,375
		_
Financial assets available to meet cash needs for general		
expenditures within one year	\$ 953,872	\$ 1,010,558

Note 3: FINANCIAL ASSET AVAILABILITY (Continued)

The Gingerbread House is primarily supported by contributions, grants, and public support. The Gingerbread House's net assets with donor restrictions are available for general expenditures within one year because the restrictions on the net assets are expected to be met by conducting the normal activities of the Gingerbread House's programs in the coming year. Accordingly, the related resources have been included in the quantitative information detailing the financial assets available to meet general expenditures within one year. Management believes the Gingerbread House has sufficient financial assets available for general operations that may be drawn upon in the event of unanticipated financial distress or an immediate liquidity need. As discussed in more detail in Note 7, the Gingerbread House maintains a \$30,000 line of credit, of which \$30,000 was available as of December 31, 2024 and 2023.

Note 4: PROPERTY AND EQUIPMENT

	Estimated Useful		
December 31,	Lives (in years)	2024	2023
Leasehold improvements	10 - 15	\$ 19,607 \$	19,607
Office equipment	5 - 7	92,427	78,015
Furniture and fixtures	5 - 7	25,709	15,696
Total property and equipment		137,743	113,318
Accumulated depreciation		(90,692)	(70,107)
Property and equipment, net		\$ 47,051 \$	43,211

Depreciation expense was \$20,585 and \$17,880 for the years ended December 31, 2024 and 2023, respectively.

Note 5: BENEFICIAL INTEREST IN ASSETS OF FOUNDATION

During 2016, the Board of Directors approved the establishment of an endowment fund at the Community Foundation of North Louisiana (the Foundation). Under the terms of the agreement, variance power and legal ownership of the funds rest with the Foundation, and the Gingerbread House is the beneficiary of the reciprocal transfer.

Net investment income and/or capital appreciation (depreciation) of the endowment fund must be distributed to the Gingerbread House at least annually, provided the average market value is greater than the amount contributed to the fund.

Note 5: BENEFICIAL INTEREST IN ASSETS OF FOUNDATION (Continued)

Activity of this beneficial interest is summarized as follows:

Balance at December 31, 2022 Contributions Interest Net realized and unrealized gains (losses) Administrative fees Agency distributions	\$ 263,924 10,000 4,611 23,223 (2,525) (9,147)
Balance at December 31, 2023	290,086
Contributions Interest Net realized and unrealized gains (losses) Administrative fees Agency distributions	10,225 4,542 26,632 (2,779) (10,600)
Balance at December 31, 2024	\$ 318,106

Note 6: CONTINGENT LIABILITIES

The Gingerbread House receives grants that are subject to review and audit by the agency providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

Note 7: LINE OF CREDIT

The Gingerbread House has a \$30,000 line of credit with a bank at a variable interest rate of 2.50% over the Wall Street Journal Prime (10.00% at December 31, 2024), collateralized by deposits with the lender, chattel paper, accounts, and general intangibles with a carrying amount of \$954,741 and \$1,011,427 at December 31, 2024 and 2023, respectively. On June 15, 2023, the line of credit was renewed for a two year term ending June 15, 2025. No draws were made on this line of credit in 2024 or 2023, and the balance at December 31, 2024 and 2023 was \$0.

Note 8: NET ASSETS

A summary of net assets without donor restrictions follows:

December 31,	2024	2023
Undesignated Reard designated	\$ 678,019	\$ 798,419
Board designated Capital assets reserve	148,694	102,972
Beneficial interest in assets of foundation	318,106	290,086
	,	
Total net assets without donor restrictions	\$ 1,144,819	\$ 1,191,477
A summary of net assets with donor restrictions follows:		
December 31,	2024	2023
Time restricted	\$ 73,333	\$ 74,083
Total net assets with donor restrictions	\$ 73,333	\$ 74,083
A summary of the release of donor restrictions follows:		
For the years ended December 31,	2024	2023
Time restrictions	\$ 74,083	\$ 60,625
Total net assets released from restrictions	\$ 74,083	\$ 60,625

Note 9: FUNDRAISING ACTIVITIES

The Gingerbread House held various fundraising events in 2024 and 2023, which included the Partners in Prevention Luncheon with a noted guest speaker. Gross receipts from fundraising events consist of exchange transaction revenue equal to the fair value of the direct benefits to donors and contribution revenue for the difference. Because fundraising activities are performed entirely within each fiscal year, there are no receivables or liabilities related to fundraising activities at December 31, 2024 and 2023.

Note 9: FUNDRAISING ACTIVITIES (Continued)

Fundraising revenue and expenses for the years ended December 31, 2024 and 2023, were as follows:

For the years ended December 31,	2024	2023
Fundraising revenue		
Annual luncheon ticket sales, donations, sponsorships	\$ 167,624 \$	142,464
Contributions of non-financial assets - fundraisers	164,123	179,842
Turkey fry fundraiser	159,340	86,000
Restaurant gift card fundraiser	29,739	21,512
Other fundraisers	2,123	6,435
Less cost of direct benefits to donors	(32,450)	(26,823)
Total net revenue from all fundraisers	490,499	409,430
Fundraising expenses		
Luncheon expenses	43,659	30,385
In-kind fundraising expenses	164,123	179,842
Other fundraising expenses	6,830	1,741
Total fundraising expenses	214,612	211,968
Change in net assets without donor restrictions from fundraising	\$ 275,887 \$	197,462

Note 10: CONTRIBUTIONS OF NON-FINANCIAL ASSETS

All donated space, services, and goods were utilized by the Gingerbread House's program and supporting services. There were no donor-imposed restrictions associated with the contributed space, services, or goods.

The components of donated space, services, and goods contributed to the Gingerbread House consists of the following for the year ended December 31, 2024:

For the year ended December 31, 2024	Donated Space	Donated Services	Donated Goods	Total
Program services Supporting services	\$ 76,400	\$ -	\$ - \$	76,400
Management and General	10,915	-	-	10,915
Fundraising	5,550	 137,413	21,160	164,123
Total contributed space, services, and goods	\$ 92,865	\$ 137,413	\$ 21,160 \$	251,438

Note 10: CONTRIBUTIONS OF NON-FINANCIAL ASSETS (Continued)

The components of donated space, services, and goods contributed to the Gingerbread House consists of the following for the year ended December 31, 2023:

For the year ended December 31, 2023	Donated Space	Donated Services	Donated Goods	Total
Program services Supporting services	\$ 66,214	\$ -	\$ - \$	66,214
Management and General Fundraising	9,459 3,550	- 160,619	- 15,673	9,459 179,842
Total contributed space, services, and goods	\$ 79,223	\$ 160,619	\$ 15,673 \$	255,515

Donated space is valued at the fair value of similar properties available in commercial real estate listings or estimated fair value provided by the donor. Donated services are valued using the cost of comparable services provided by third parties. Donated goods are valued at the prices that would be paid for purchasing similar products.

Note 11: LEASE

The Gingerbread House leases its office space from Christus Health Northern Louisiana, d/b/a Christus Shreveport-Bossier Health System for \$1 per year. The current term of the lease covers the period from February 1, 2024 to January 31, 2025, and it was renewed subsequent to year-end for an additional twelve month period ending January 31, 2026. The difference between the amount paid and the approximate fair market value of using the facility have been recognized as donated space as described in Note 10.

Note 12: CONCENTRATIONS

Financial instruments that are exposed to concentrations of credit risk consist of cash and grants, support, and contribution receivables.

The demand deposit balances, as reflected in the banks' records, are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2024 and 2023, the Gingerbread House's cash balances exceeded the FDIC insured limits by \$557,197 and \$615,397, respectively.

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Notes to the Financial Statements

Note 12: CONCENTRATIONS (Continued)

Grants, support, and contribution receivables are principally with federal, state, and local agencies, foundations, and individuals within the geographic area. Realization of these items is dependent on various individual economic conditions, and the Gingerbread House does not require collateral or other security to support accounts receivable. Receivables are carried at estimated net realizable values. As of December 31, 2024 and 2023, three grantors accounted for 100% of federal, state, and local grants receivable. As of December 31, 2024 and 2023, pledges from three donors and two donors accounted for 92% and 100%, respectively, of foundation and corporate support receivables.

Approximately 18% and 38% of the Gingerbread House's revenue, excluding in-kind contributions, were from one funding source and two funding sources for the years ended December 31, 2024 and 2023, respectively. The current level of the Gingerbread House's operations and program services may be impacted or segments discontinued if this funding is not renewed.

Note 13: RELATED PARTIES

During the years ended December 31, 2024 and 2023, the Gingerbread House incurred expenses for printing services totaling \$14,530 and \$20,082, respectively, from a company that is owned by a board member of the Gingerbread House.



SUPPLEMENTARY INFORMATION

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Schedule of Compensation, Benefits & Other Payments For the Year Ended December 31, 2024

Agency Head Name: Jessica M. Miller, MA, MBA | Chief Executive Officer

Purpose	Amount			
Salary	\$	140,000		
Bonus	\$	31,000		
Benefits - insurance	\$	10,327		
Benefits - retirement	\$	4,400		
Benefits - fringe	\$	255		
Reimbursements	\$	248		
Travel	\$	1,957		
Conference travel	\$	3,248		



Carr, Riggs & Ingram, L.L.C. 1000 East Preston Avenue Suite 200 Shreveport, LA 71105

Mailing Address: PO Box 4278 Shreveport, LA 71134

318.222.2222 318.226.7150 (fax) CRIadv.com

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 Board of Directors of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Shreveport, 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 Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (a not-for-profit corporation), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'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 Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ungram, L.L.C.

Shreveport, Louisiana June 25, 2025

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. Schedule of Findings and Questioned Costs For the Year Ended December 31, 2024

Section I – Summary of Auditor's Results

Financial Statements	
Type of auditor's report issued:	Unmodified
 Internal control over financial reporting: Material weakness(es) identified? Significant deficiency(es) identified? 	yes <u>X</u> no yes <u>X</u> none noted
Noncompliance material to financial statements noted?	yes <u>X</u> no
Federal Awards	
N/A	
Section II – Financial Statement Findings	
Current Year Findings and Responses	
None	
Prior Year Findings and Responses	
None	

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.

STATEWIDE AGREED-UPON PROCEDURES REPORT

December 31, 2024



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Carr, Riggs & Ingram, L.L.C. 1000 East Preston Avenue Suite 200 Shreveport, LA 71105

Mailing Address: PO Box 4278 Shreveport, LA 71134

318.222.2222 318.226.7150 (fax) CRIadv.com

To the Board of Directors of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (the Gingerbread House) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Written Policies and Procedures

- 1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
 - **Results:** Written policies and procedures do not address amending the budget. No other exceptions were found as a result of applying the procedure.
 - b) *Purchasing*, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

Results: Written policies do not address adding vendors to the vendor list. No other exceptions were found as a result of applying the procedure.

c) **Disbursements**, including processing, reviewing, and approving.

Results: No exceptions were found as a result of applying the procedure.

d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Results: No exceptions were found as a result of applying the procedure.

e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

Results: No exceptions were found as a result of applying the procedure.

f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Results: Written policies and procedures do not address standard terms and conditions of contracts or legal review of contracts.

g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Results: No exceptions were found as a result of applying the procedure.

h) Credit Cards (and debit cards, fuel cards, purchase cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

Results: No exceptions were found as a result of applying the procedure.

i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Results: This procedure is not applicable to the Gingerbread House as a nonprofit.

j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: This procedure is not applicable to the Gingerbread House as a nonprofit.

k) Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be

restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: Written policies and procedures do not address periodic testing/verification that backups can be restored; the use of antivirus software on all systems; timely application of all available system and software patches/updates; or identification of personnel, processes, and tools needed to recover operations after a critical event.

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

Results: This procedure is not applicable to the Gingerbread House as a nonprofit.

Bank Reconciliations

- 2. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Results: No exceptions were found as a result of applying the procedure.

b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

Results: No exceptions were found as a result of applying the procedure.

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

Results: 1 of 5 bank reconciliations subject to this procedure had reconciling items that have been outstanding for more than 12 months from the statement closing date that did not have documentation of research by management.

Collections (excluding electronic funds transfers)

3. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Results: CRI obtained a listing of deposits sites and management's representation that the listing was complete.

- 4. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - a) Employees responsible for cash collections do not share cash drawers/registers;

Results: No exceptions were found as a result of applying the procedure.

b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

Results: No exceptions were found as a result of applying the procedure.

c) Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

Results: No exceptions were found as a result of applying the procedure.

d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: No exceptions were found as a result of applying the procedure.

5. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

Results: No exceptions were found as a result of applying the procedure.

- 6. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #2 (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and
 - a) Observe that receipts are sequentially pre-numbered.

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

c) Trace the deposit slip total to the actual deposit per the bank statement.

Results: No exceptions were found as a result of applying the procedure.

d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Results: No exceptions were found as a result of applying the procedure.

e) Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of applying the procedure.

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

7. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Results: CRI obtained a listing of locations that process payments and management's representation that the listing was complete.

- 8. For each location selected under procedure #7 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

Results: Most purchases involve at least two employees in initiating a purchase request, approving a purchase, and placing an order/making a purchase. The CEO has the ability to initiate a purchase request, approve the purchase, and place an order/make a purchase.

b) At least two employees are involved in processing and approving payments to vendors;

Results: No exceptions were found as a result of applying the procedure.

c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

Results: The employee responsible for processing payments is not prohibited from adding/modifying vendor files. There is no procedure for reviewing changes to the vendor files.

d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- 9. For each location selected under procedure #7 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

Results: No exceptions were found as a result of applying the procedure.

b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #8 above, as applicable.

Results: As described in the results of the procedures at #8, there is a lack of segregation of duties in processing disbursements.

10. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #2, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: No exceptions were found as a result of applying the procedure.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

Results: CRI obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards for the fiscal period and management's representation that the listing is complete.

- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Results: CRI did not observe evidence that the monthly statement was reviewed and approved, in writing, by someone other than the authorized card holder. We observed written review and approval of transactions; however, the review and approval was performed by an authorized cardholder.

b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were found as a result of applying the procedure.

13. Using the monthly statements or combined statements selected under procedure #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were found as a result of applying the procedure.

We were engaged by Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Carr, Riggs & Chyran, L.L.C.
CARR, RIGGS, & INGRAM, L.L.C.

Shreveport, Louisiana June 25, 2025



1700 Buckner Square, Suite 101, Shreveport, LA 71101 Phone: (318) 674-2900 • Fax: (318) 674-8141 • gingerbreadhousecac.org

June 25, 2025

Louisiana Legislative Auditor 1600 North 3rd Street Baton Rouge, LA 70802

and

Carr, Riggs & Ingram, L.L.C. 1000 East Preston Avenue, Suite 200 Shreveport, LA 71105

RE: Management's Response to Agreed-Upon Procedures

Management of the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (the Gingerbread House) has reviewed the Independent Accountants' Report on Applying Agreed-Upon Procedures. We are in agreement with the report of Carr, Riggs & Ingram, L.L.C. The Gingerbread House will add policies and procedures and implement changes as considered necessary and cost-beneficial to meet the expectations identified in the report and future agreed-upon procedures engagements.

Jessica Milan Miller, M.A., MBA

Chief Executive Officer





BOARD OF DIRECTORS EXECUTIVE COMMITTEE

Waynette Ballengee, President Lauren Nunnery, Vice President David White, Treasurer Teresa Thibodeaux, Secretary Jessica Milan Miller M.A., MBA, Chief Executive Officer