

**THE HARRY TOMPSON CENTER, INC.
(A NONPROFIT ORGANIZATION)**

**FINANCIAL STATEMENTS, SUPPLEMENTARY
INFORMATION AND AGREED-UPON
PROCEDURE REPORT**

YEARS ENDED JUNE 30, 2020 AND 2019

**THE HARRY TOMPSON CENTER, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
The Harry Tompson Center, Inc.
New Orleans, Louisiana

We have reviewed the accompanying financial statements of The Harry Tompson Center, Inc. (a nonprofit corporation), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years 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 company 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 engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. 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.

Accountant's Conclusion

Based on our reviews, 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.

Supplementary Information

The supplementary information included in the Schedule of Compensation, Benefits and Other Payments to Executive Director is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, not provide any assurance on it.

Bernard & Franks

Metairie, Louisiana
December 15, 2020

THE HARRY TOMPSON CENTER, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 246,607	\$ 200,781
Certificates of deposit	209,478	204,797
Grants receivable	70,307	43,937
Inventory	250	250
Total current assets	\$ 526,642	\$ 449,765
LAND, PROPERTY AND EQUIPMENT		
Less accumulated depreciation and amortization	\$ 9,016	\$ 9,016
	(9,016)	(9,016)
	\$ -	\$ -
Total assets	\$ 526,642	\$ 449,765
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ -	\$ 868
Payroll related liabilities	25,465	21,554
Total current liabilities	\$ 25,465	\$ 22,422
 NET ASSETS		
Without donor restrictions-undesignated	\$ 501,177	\$ 427,343
Total net assets	\$ 501,177	\$ 427,343
Total liabilities and net assets	\$ 526,642	\$ 449,765

See accompanying notes.

THE HARRY TOMPSON CENTER, INC.

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	2020	2019
REVENUES, GAINS AND OTHER SUPPORT		
Contributions and grants	\$ 379,893	\$ 389,409
Fundraising events	152,560	210,510
Other	78,541	3,651
Total revenues, gains and other support	\$ 610,994	\$ 603,570
EXPENSES		
Program services	\$ 349,377	\$ 304,084
Supporting services:		
Management and general	102,347	94,904
Fund-raising	85,436	90,571
Total expenses	\$ 537,160	\$ 489,559
Change in net assets	\$ 73,834	\$ 114,011
NET ASSETS AT BEGINNING OF YEAR	\$ 427,343	\$ 313,332
NET ASSETS AT END OF YEAR	\$ 501,177	\$ 427,343

See accompanying notes.

THE HARRY TOMPSON CENTER, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Supporting Services			Total
	Program Services	Management and General	Fund- raising	
Salaries and related expenses:				
Salaries	\$ 212,676	\$ 48,612	\$ 42,535	\$ 303,823
Payroll Taxes	18,641	4,261	3,728	26,630
Employees Benefits	33,132	7,573	6,626	47,331
Workers' compensation	3,947	902	789	5,638
	<u>\$ 268,396</u>	<u>\$ 61,348</u>	<u>\$ 53,678</u>	<u>\$ 383,422</u>
Accounting and auditing	\$ -	\$ 17,899	\$ -	\$ 17,899
Advertising	-	-	3,507	3,507
Bank fees	-	2,298	-	2,298
Depreciation	-	-	-	-
Dues and subscriptions	-	369	-	369
Insurance	-	6,680	-	6,680
Meetings and conferences	-	1,246	-	1,246
Miscellaneous	-	3,278	-	3,278
Office supplies	-	3,031	-	3,031
Other supplies	15,532	-	-	15,532
Occupancy	39,633	-	-	39,633
Postage	-	521	-	521
Professional services	-	4,528	28,251	32,779
Repairs and maintenance	9,216	-	-	9,216
Staff development	-	700	-	700
Telephone	-	-	-	-
Travel and transportation	-	449	-	449
Volunteer expense	16,600	-	-	16,600
Total expenses	<u>\$ 349,377</u>	<u>\$ 102,347</u>	<u>\$ 85,436</u>	<u>\$ 537,160</u>

See accompanying notes.

THE HARRY TOMPSON CENTER, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services	Supporting Services		Total
		Management and General	Fund- raising	
Salaries and related expenses:				
Salaries	\$ 192,260	\$ 43,945	\$ 38,452	\$ 274,657
Payroll Taxes	14,710	3,362	2,942	21,014
Employees Benefits	22,441	5,129	4,488	32,058
Workers' compensation	4,673	1,068	935	6,676
	<u>\$ 234,084</u>	<u>\$ 53,504</u>	<u>\$ 46,817</u>	<u>\$ 334,405</u>
Accounting and auditing	\$ -	\$ 19,862	\$ -	\$ 19,862
Advertising	-	-	2,473	2,473
Bank fees	-	1,645	-	1,645
Consulting	-	2,446	-	2,446
Dues and subscriptions	-	668	-	668
Insurance	2,804	-	-	2,804
Meetings and conferences	-	1,137	-	1,137
Miscellaneous	-	2,523	-	2,523
Office supplies	-	3,305	-	3,305
Other supplies	14,015	-	-	14,015
Occupancy	28,538	-	-	28,538
Postage	429	-	-	429
Professional services	-	2,061	41,281	43,342
Repairs and maintenance	6,877	4,444	-	11,321
Staff development	-	1,394	-	1,394
Telephone	1,206	-	-	1,206
Travel and transportation	-	1,915	-	1,915
Volunteer expense	16,131	-	-	16,131
Total expenses	<u>\$ 304,084</u>	<u>\$ 94,904</u>	<u>\$ 90,571</u>	<u>\$ 489,559</u>

See accompanying notes.

THE HARRY TOMPSON CENTER, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 73,834	\$ 114,011
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Increase (decrease) in operating assets:		
Accounts receivable	(26,370)	41,909
Inventory	-	-
Increase (decrease) in operating liabilities:		
Accounts payable	(868)	(8,898)
Payroll liabilities	3,911	777
Net cash provided by operating activities	\$ 50,507	\$ 147,799
 CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from maturity of certificates of deposit	\$ 206,185	\$ 70,524
Purchases of certificates of deposit	(210,866)	(204,797)
Net cash used in investing activities	\$ (4,681)	\$ (134,273)
 Net increase in cash and cash equivalents	\$ 45,826	\$ 13,526
 Beginning cash and cash equivalents	200,781	187,255
 Ending cash and cash equivalents	\$ 246,607	\$ 200,781

See accompanying notes.

THE HARRY TOMPSON CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

The Harry Tompson Center, Inc. (the Center) is committed to providing a calm and caring environment in which to serve the needs of the poor and homeless in the downtown New Orleans area. The Center is dedicated to improving the quality of life for all those who come in need, not merely by responding to physical needs, but also by attending to the whole person with respect and compassion, after the example of Jesus. Its principle sources of revenues are donations from other charitable organizations, corporations and individuals.

Financial Statement Presentation

The Center follows the financial statement presentation recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic 958, Not-for-Profit Entities. The Center is required to report information regarding its financial position and activities according to two classes of net assets. Net Asset without Donor Restriction includes net assets that are not subject to donor-imposed stipulations and net assets that have been designated for a specific purpose by the Board of Directors. Net Assets with Donor Restriction includes gifts for which donor-imposed restriction due to time or purpose have not yet been met and gifts require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions, as applicable.

Basis of Accounting

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Center, Inc. considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Concentrations

For the year ended June 30, 2020, \$379,873 or 62% of the Center's total gross revenue was from contributions and grants. Additionally, \$152,560 or 25% of the Center's total gross revenue was from fundraising and finally \$78,541 or 13% was from miscellaneous sources.

THE HARRY TOMPSON CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentrations (Continued)

For the year ended June 30, 2019, \$389,409 or 65% of the Center's total gross revenue was from contributions and grants. Additionally, \$210,510 or 35% of the Center's total gross revenue was from fundraising and finally \$3,649 or 1% was from miscellaneous sources.

Accounts Receivables

The accounts receivable are stated at the amount management expects to collect from outstanding balances primarily on grants treated as exchange transactions. The financial statements do not include an estimate for allowance for doubtful accounts. Management believes that all receivables are collectible.

Donated Services

Contributions of donated services that create or enhance non-financial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair market values in the period received.

Estimates

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

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Tax Status

The Center is a nonprofit organization and exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Code as other than a private foundation. The Center is also exempt from Louisiana income taxes

THE HARRY TOMPSON CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status (Continued)

under authority of R.S. 47.121(5). The Center believes that it has appropriate support for any tax positions taken and, as such, does not have any uncertain tax positions that are material to financial statements. The Center's Federal Exempt Information Returns (Form 990) for years ended June 30, 2018, 2019 and 2020 are subject to examination by the IRS, generally for three years after they were filed.

Promises to Give

Unconditional promises to give, if applicable, less an allowance for uncollectible amounts, are recognized as revenue in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met and the promises become unconditional. For the years ended June 30, 2020 and 2019, the Center had no unconditional promises to give.

Property and Equipment

All acquisitions of property and equipment in excess of \$2,500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Leasehold improvements are expensed in the year they are placed in service since no long-term lease is in place. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful life of the assets. All of the property and equipment are fully depreciated as for the years ended June 30, 2020 and 2019.

Pending Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires that lessees recognize right-of-use assets and lease liabilities for all leases with terms longer than 12 months. The ASU is effective for the Center for the year ending June 30, 2021. The effect of this standard will result in the Center recognizing right-of-use assets and lease liabilities any lease accounted for as an operating lease at the time of implementing the standard. Management does not expect the standard to have an impact on the Center's financial statements.

THE HARRY TOMPSON CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending Accounting Pronouncements (Continued)

The FASB has issued Update No. 2014-09, “Revenue from Contracts with Customers.” The core principle of this Update is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve this core principle, the guidance provides that an entity should apply the following steps: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when, or as, the entity satisfies a performance obligation. Deferring the effective date of the amendments in Update No. 2014-09, the FASB has issued Update No. 2015-14, “Revenue from Contracts with Customers - Deferral of the Effective Date ASU No. 2015-14.” Update No. 2015-14 permits entities to apply the guidance in Update No. 2014-09 to annual reporting periods beginning after December 15, 2019, and to interim reporting periods within annual reporting periods beginning after December 15, 2020. The FASB further delayed the implementation date by one year through ASU 2020-05 “Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842).” Entities may now apply the guidance in Update No. 2016-02 to annual reporting periods beginning after December 15, 2021, and to interim reporting periods within annual reporting periods beginning after December 15, 2022. The Center plans to adopt this Update as applicable by the effective date.

The Financial Accounting Standards Board (FASB) has issued Accounting Standards Update (Update) No. 2020-07, “Not-for-Profit Entities (Topic 958).” This Update seeks to increase transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure. The amendments in this update address certain stakeholders’ concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by NFPs, as well as the amount of those contributions used in an NFP’s programs and other activities. This update will be applied on a retrospective basis and is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted. The Center plans to adopt this Update as applicable by the effective date.

NOTE 2. CASH AND CASH EQUIVALENTS

The Center maintains two bank accounts and the certificates of deposit at one financial institution. These accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) for amounts up to \$250,000 for interest bearing accounts. Investments

THE HARRY TOMPSON CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 2. CASH AND CASH EQUIVALENTS (Continued)

at this institution exceeded FDIC limits for the years ended June 30, 2020 and 2019 by \$206,085 and \$155,578, respectively.

NOTE 3. CERTIFICATES OF DEPOSIT

The Center invests funds in excess of current working capital needs in certificates of deposit. The certificates of deposit are carried at cost and are therefore not required to be classified in one of the three levels prescribed by the fair value hierarchy. Certificates of deposit at June 30, 2020 consisted of the following:

<u>Issuer</u>	<u>Issue Date</u>	<u>Term</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest</u>
Hancock Whitney	6/28/2020	7 Months	\$ 135,579	01/28/2021	2.50%
Hancock Whitney	7/13/2019	13 Months	73,899	08/13/2020	2.13%
			\$ 209,478		

Certificates of deposit at June 30, 2019 consisted of the following:

<u>Issuer</u>	<u>Issue Date</u>	<u>Term</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest</u>
Hancock Whitney	5/28/2019	6 Months	\$ 134,274	11/28/2019	2.50%
Hancock Whitney	6/13/2018	13 Months	70,523	07/13/2019	2.00%
			\$ 204,797		

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2020 and 2019 consisted of the following:

	<u>2020</u>	<u>2019</u>
Furniture & fixtures	\$ 9,016	\$ 9,016
Less: Accumulated depreciation	(9,016)	(9,016)
	\$ -	\$ -

No depreciation expense was recorded for the years ended June 30, 2020 and 2019.

THE HARRY TOMPSON CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 5. COMPENSATION

The Board of Directors serves the Center without compensation.

NOTE 6. LEASE OF FACILITY

The program and administrative facilities of the Organization are leased under an informal agreement with the St. Joseph Church in New Orleans, Louisiana. The informal agreement requires a sharing of occupancy expenses among several programs on the Church site. No long-term lease agreement has been executed between the Organization and Church. Both organizations are related by affiliation with Archdiocese of New Orleans. Occupancy expenses totaled \$39,633 and \$28,538 for the years ended June 30, 2020 and 2019, respectively.

Generally accepted accounting principles require leasehold improvements to be amortized over the lease term. Since no long-term lease exists, leasehold improvements are expensed in the year they are placed in service. Leasehold improvements of \$3,705 were expensed as repairs for the year ended June 30, 2020. Leasehold improvements of \$5,795 were expensed as repairs for the year ended June 30, 2019.

NOTE 7. DEFINED CONTRIBUTION PLAN

The Center sponsors a defined contribution plan, a SIMPLE IRA covering all employees with \$5,000 of compensation for a calendar year. The Center contributes a matching contribution to the employee's compensation for a calendar year. Eligible employees can designate up to \$13,500 of their compensation as salary reduction and contribute that amount to the simple IRA. Eligible employees over 50 years old can contribute an additional \$3,000 catch-up contribution (total salary reduction of \$16,500).

Total retirement benefit expense for the Center was \$7,614 and \$5,083 for the years ended June 30, 2020 and 2019, respectively.

THE HARRY TOMPSON CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 8. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Center had the following financial assets available within one year of the statement of financial position date for general expenditures for the years ended June 30, 2020 and 2019:

	2020	2019
Cash and cash equivalents	\$ 246,607	\$ 200,781
Certificates of deposit	209,478	204,797
Accounts receivable	70,307	43,937
Inventory	250	250
	\$ 526,642	\$ 449,765

None of the financial assets listed above are subject to donor restrictions or other contractual restrictions that make them unavailable for general expenditures within one year of the Statement of Financial Position. The Center has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. Government grants revenues, which totaled \$200,617 for the year ended June 30, 2020, are cost reimbursement grants which require expenditures for the grant's purpose in advance and the grant costs are subsequently billed and reimbursed in the subsequent months to the contracting agency and paid with federal funds. Therefore, 33% of expenses based on the year ended June 30, 2020, are spent in accordance with an approved governmental grant. Such amounts would only be spent by the Center if an approved contract is in place.

NOTE 9. RISKS AND UNCERTAINTIES

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the United States have declared a state of emergency including the state of Louisiana. It is anticipated that these impacts will continue for some time. The Center is operating within social distancing guidelines. However, the future effects of these issues are unknown.

NOTE 10. SUBSEQUENT EVENTS

Management has evaluated subsequent events affecting the Center through December 15, 2020, which is the date the financial statements were available to be issued. All disclosures considered necessary are made in the financial statements.

SUPPLEMENTARY INFORMATION

THE HARRY TOMPSON CENTER, INC.

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO EXECUTIVE DIRECTOR
YEAR ENDED JUNE 30, 2020**

Agency Head: Vicki Judice, Executive Director

	<u>Amount</u>
Salary	\$ 79,474
Benefits-insurance	8,400
Benefits-retirement	2,384
	<u>\$ 90,258</u>



AGREED-UPON PROCEDURES REPORT
Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board of Directors
The Harry Tompson Center, Inc.
New Orleans, Louisiana

We have performed the procedures enumerated below, which were agreed to by The Harry Tompson Center, Inc. and the Louisiana Legislative Auditor, on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2020, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked "not applicable."

Management of the The Harry Tompson Center, Inc., a nonprofit corporation, is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the The Harry Tompson Center, Inc. and the Legislative Auditor, State of Louisiana.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. We determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

The following table describes the federal, state, and local award expenditures for the fiscal year:

<u>Agency</u>	<u>Grant Name</u>	<u>Federal</u>	<u>Expenditure</u>	<u>From</u>	<u>To</u>
UNITY of Greater New Orleans, Inc.	Rapid Rehousing Assistance	HUD	11,247.00	4/1/2019	3/31/2020
UNITY of Greater New Orleans, Inc.	Coming Home PSH Grant	HUD	10,350.00	10/1/2019	9/30/2020
UNITY of Greater New Orleans, Inc.	Day Center Grant	HUD	77,699.00	7/1/2019	6/30/2020
City of New Orleans, Inc.	Emergency Solutions Grant	HUD	85,000.00	1/1/2020	12/31/2020

2. For each federal, state, and local award:

- We randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.
- We traced the six disbursements for each award to supporting documentation as to proper amount and payee.

No exceptions were noted.

- We determined that the six disbursements for each award were properly coded to the correct fund and general ledger account.

No exceptions were noted.

- We determined that the six disbursements for each award received approval from proper authorities.

No exceptions were noted.

- For federal awards, we determine that the disbursements selected complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* or contained in the grant agreement, if the program is not included in the *Compliance Supplement* and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed – We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed under the federal regulations.
- Eligibility – We determined that the selected disbursements complied with eligibility requirements under federal regulations.
- Reporting – We reviewed federal required reports to determine that they were properly and timely completed.

No exceptions were noted.

3. For the programs selected for testing in Item 2 that have been closed out during the period under review, we compared the close-out report, when required, with the entity's financial records and determined that the amounts agreed.

No exceptions were noted.

Open Meetings

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

This procedure does not apply to this Organization.

Budget

5. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration. There were no state funded grants obtained by the Organization.

No exceptions were noted.

State Audit Law

6. The Organization provided a timely report to the Legislative Auditor in accordance with R.S. 24:513.

Prior Comments and Recommendations

7. Review any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

No prior year suggestions, recommendations, and/or comments were made for this Organization.

The agreed-upon procedure engagement was conducted 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 perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Agency'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 Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. This report is intended solely for the use of management of The Harry Tompson Center, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bernard de Franks

Metairie, Louisiana
December 15, 2020

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

12/15/2020 (Date Transmitted)

Bernard & Franks, A Corporation of Certified Public Accountants (CPA Firm Name)
4141 Veterans Memorial Blvd., Suite 313 (CPA Firm Address)
Metairie, LA 70002 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2020 (date) 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 No

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 No

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

Yes No

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 No

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.**

Not applicable

Yes No

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 No

Reporting

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

Yes No

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 No

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 No

Prior-Year Comments

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

Not applicable - no prior year recommendations

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

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

Yes No

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

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

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

<u>Paul Swan</u>	Secretary	<u>12/20/20</u>	Date
	Treasurer		Date
<u>Mary A. Baudouin</u>	President	<u>12-21-20</u>	Date

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 []

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 []

Prior-Year Comments

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

Not applicable - no prior year recommendations

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [x] No []

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

Yes [x] No []

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 []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [x] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [x] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [x] No []

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

_____	Secretary	_____	Date
<i>Craig A. John</i>	Treasurer	12/15/2020	Date
_____	President	_____	Date