

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2023

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT
DECEMBER 31, 2023

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DON M. MCGEHEE
(A Professional Accounting Corporation)

P.O. Box 1344
205 E. Reynolds Drive, Suite A
Ruston, Louisiana 71273-1344

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Pine Hills Children's Advocacy Center
100 W. Texas Avenue, Floor 2
Ruston, Louisiana 71270

I have reviewed the accompanying financial statements of Pine Hills Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity 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, I 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

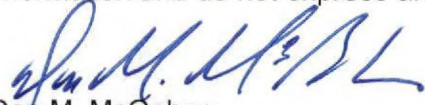
My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Pine Hills Children's Advocacy Center, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am 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.

The accompanying supplemental information included in the Schedule of Compensation, Benefits, and Other Payments to Agency Head 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 and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.



Don M. McGehee
Certified Public Accountant
August 14, 2024

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023

ASSETS

CURRENT ASSETS

Cash

\$ 115,795

Due from Grantors

72,179

TOTAL CURRENT ASSETS

187,974

TOTAL ASSETS

\$ 187,974

LIABILITIES AND NET ASSETS

LIABILITIES

CURRENT LIABILITIES

Accounts Payable

\$ 1,056

Grants Due to Subrecipient

72,179

TOTAL LIABILITIES

73,235

NET ASSETS

Without Donor Restrictions

114,739

TOTAL NET ASSETS

114,739

TOTAL LIABILITIES AND NET ASSETS

\$ 187,974

See accountant's report.

See accompanying notes to financial statements.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues	
State Grants	\$ 196,558
Contributions	48,778
Investment Dividends and Interest	<u>1</u>
Total Revenues	<u>245,337</u>

EXPENSES

Program Services	
Advocacy for Sexual Assault Victims	218,264
Supporting Services	
Administrative Services	
Accounting	9,400
Dues	530
Repairs and Maintenance	518
Licenses and Fees	1,016
Miscellaneous	836
Supplies	1,700
Travel	<u>3,803</u>
Total Expenses	<u>236,067</u>

INCREASE IN NET ASSETS 9,270

NET ASSETS - BEGINNING OF YEAR 105,469

NET ASSETS - END OF YEAR \$ 114,739

See accountant's report.
See accompanying notes to financial statements.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Grantors	\$ 170,474
Cash Received from Others	24,006
Interest Income and Dividends Received	1
Cash Payments for Goods and Services	(16,747)
Cash Payments Passed Through to Subrecipient	<u>(192,180)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>(14,446)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investments	<u>24,772</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>24,772</u>
NET INCREASE IN CASH	10,326
CASH AT BEGINNING OF YEAR	<u>105,469</u>
CASH AT END OF YEAR	<u>\$ 115,795</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED BY OPERATING ACTIVITIES:	
Change in Net Assets	\$ 9,270
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Donated Stock included in Contributions	(24,772)
(Increase) Decrease in Due from Subrecipient	5,687
(Increase) Decrease in Due from Grantors	(26,084)
Increase (Decrease) in Accounts Payable	1,056
Increase (Decrease) in Due to Grantor	(5,687)
Increase (Decrease) in Due to Subrecipient	<u>26,084</u>
Total Adjustments	<u>(23,716)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (14,446)</u>

See accountant's report.

See accompanying notes to financial statements.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

The Pine Hills Children's Advocacy Center, Inc. is a Louisiana nonprofit corporation chartered in June, 2001. Pine Hills Children's Advocacy Center covers a five parish (i.e., Bienville, Claiborne, Jackson, Lincoln, and Union) area in north central Louisiana. This corporation is organized to assist survivors of sexual and violent crimes and their families and to lessen the trauma for child victims of sexual and severe abuse. Pine Hills Children's Advocacy Center is exempt from federal income tax as an organization described in Section 501 (c) (3) of the Internal Revenue Code. The corporation received their tax exempt status in January, 2002.

The Pine Hills Children's Advocacy Center, Inc. has a cooperative endeavor agreement with the Office of the District Attorney of the Third Judicial District. The District Attorney is responsible for the prosecution of criminal defendants in the Third Judicial District Court who are arrested and charged with various crimes, including, but not limited to those involving sexual and physical assaults and violence upon adults and children. The center provides a number of interventions and services for victims of crimes and is a valuable resource to the Office of the District Attorney. The Pine Hills Children's Advocacy Center subgrants most of the grants they receive to the Office of the District Attorney.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH

Cash, which is held in non-interest bearing demand deposit accounts, is unrestricted and available for general operating purposes. Management believes Pine Hills Children's Advocacy Center is not exposed to any significant credit risk on cash. For purposes of the statement of cash flows, the center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

INVESTMENTS

Investments are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the changes in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized. There were no investments being held at December 31, 2023.

CONTRIBUTIONS AND REVENUE RECOGNITION

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Revenues from grants are recorded when Pine Hills Children's Advocacy Center has a right to reimbursement under the grant, generally corresponding to the incurring of grant related costs of the center or a subrecipient of the grant, or when earned under the terms of the grant. An accrual is made when eligible expenses are incurred.

Grants that are determined to be conditional and received prior to meeting the conditions are classified as a refundable advance until the conditions have been substantially met.

See accountant's report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROMISES TO GIVE

Contributions are recognized when the donor makes a promise to give to Pine Hills Children's Advocacy Center that is, in substance, unconditional.

FIXED ASSETS AND DEPRECIATION

Purchased fixed assets are capitalized at cost. Donations of fixed assets are capitalized at their estimated fair value at the date contributed. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire fixed assets are reported as contributions with donor restrictions. Absent donor stipulations regarding how long these donated assets must be maintained, the Pine Hills Children's Advocacy Center reports expirations of donor restrictions when the donated or acquired assets are placed in service. The center reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Fixed assets are depreciated using the straight-line method over the estimated useful life of the asset, which is five years for furniture and equipment.

INCOME TAXES

The Pine Hills Children's Advocacy Center, Inc.'s Forms 990, Return of Organization Exempt from Income Tax, for the years ending in 2022, 2021, and 2020 are subject to examination by the IRS, generally for three years after they were filed. As of August 14, 2024, the Pine Hills Children's Advocacy Center's Form 990 for the year ending December 31, 2023 had not been filed.

NOTE 2 - CASH

At December 31, 2023, the Pine Hills Children's Advocacy Center has cash totaling \$115,795, as non-interest bearing demand deposits. The deposits are carried at cost which approximates market value. At December 31, 2023 the center has \$115,795 in deposits (collected bank balances). The entire December 31, 2023 bank balance is secured by federal depository insurance.

NOTE 3 - DUE FROM GRANTORS

At December 31, 2023, the Pine Hills Children's Advocacy Center had amounts due from grantors of \$72,179 which were for grants passed through to a subrecipient who had incurred eligible expenses for reimbursement from the grants. This amount will then be reimbursed to the subrecipient, which is presented as Due to Subrecipient.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 - FIXED ASSETS

At December 31, 2023, the costs and related accumulated depreciation of fixed assets consisted of the following:

Furniture and Equipment	\$ 3,956
Less: Accumulated Depreciation	<u>(3,956)</u>
Net Fixed Assets	<u>\$ 0</u>

NOTE 5 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Pine Hills Children's Advocacy Center's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date as of December 31, 2023:

Cash at Year End	\$ 115,795
Due from Grantor	<u>72,179</u>
Total	187,974
Less: Amounts Unavailable for General Expenditures within One Year, Due to: Donor-restricted payments	<u>0</u>
Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u>\$ 187,974</u>

As part of the Pine Hills Children's Advocacy Center's liquidity management, financial information is presented to management and the Board of Directors. Cash flow is monitored by management on a daily basis.

NOTE 6 - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis between program services and supporting services for the year ended December 31, 2023, as shown below:

	Program Services		Supporting Services		Total
	Advocacy for Sexual Assault Victims	Management and General	Fundraising		
	Assault Victims	and General	Fundraising	Total	
Program Expenses to Subrecipient	\$ 218,264	\$ 0	\$ 0	\$ 218,264	
Accounting	0	9,400	0	9,400	
Dues	0	530	0	530	
Licenses and Fees	0	1,016	0	1,016	
Repairs and Maintenance	0	518	0	518	
Miscellaneous	0	836	0	836	
Supplies	0	1,700	0	1,700	
Travel	<u>0</u>	<u>3,803</u>	<u>0</u>	<u>3,803</u>	
Total Expenses	<u>\$ 218,264</u>	<u>\$ 17,803</u>	<u>\$ 0</u>	<u>\$ 236,067</u>	

NOTE 7 - EVALUATION OF SUBSEQUENT EVENTS

The Pine Hills Children's Advocacy Center has evaluated subsequent events through August 14, 2024, the date which the financial statements were available to be issued.

See accountant's report.

AGREED-UPON PROCEDURES

DON M. MCGEHEE
(A Professional Accounting Corporation)

P.O. Box 1344
205 E. Reynolds Drive, Suite A
Ruston, Louisiana 71273-1344

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of

Pine Hills Children's Advocacy Center, Inc.
100 W. Texas Avenue, Floor 2
Ruston, Louisiana 71270

I have performed the procedures enumerated below on the Pine Hills Children's Advocacy Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Pine Hills Children's Advocacy Center's management is responsible for its financial records and compliance with applicable laws and regulations.

The Pine Hills Children's Advocacy Center 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 Pine Hills Children's Advocacy Center's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Pine Hills Children's Advocacy Center's management.

Pine Hills Children's Advocacy Center provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2023:

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA#</u>	<u>Amount</u>
Sexual Assault Services Program	1/1/23 to 12/31/23	16.017	\$ 40,306
Sexual Assault Program	1/1/23 to 12/31/23	16.588	16,991
Child Advocacy Program 1	7/1/22 to 3/31/23	16.575	10,312
Child Advocacy Program 1	4/1/23 to 9/30/23	16.575	18,463
Child Advocacy Program 2	7/1/22 to 6/30/23	16.575	24,709
Child Advocacy Program 2	7/1/23 to 12/31/23	16.575	12,885

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA#</u>	<u>Amount</u>
Child Abuse Prevention and Treatment Act Through Louisiana Alliance of Children's Advocacy Center	7/1/22 to 6/30/23	N/A	6,395
State General Funds Through Louisiana Children's Advocacy Center	7/1/22 to 6/30/23	N/A	17,069
State General Funds Through Louisiana Children's Advocacy Center	7/1/23 to 6/30/24	N/A	25,940
State Supplemental Funds Through Louisiana Children's Advocacy Center	7/1/22 to 6/30/23	N/A	21,198
State Supplemental Funds Through Louisiana Children's Advocacy Center	7/1/23 to 6/30/24	N/A	<u>2,290</u>
Total Expenditures			\$ <u>196,558</u>

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

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

All of the disbursements were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with Pine Hills Children's Advocacy Center's policies and procedures.

All of the disbursements selected were included on a reimbursement request that had been initialed by the Director, indicating approval.

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

Activities allowed or unallowed

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were found.

Eligibility

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were found.

Reporting

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were found.

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

The selected disbursements included five grant awards that were closed out during the fiscal year. I compared the close-out reports for these five grant awards with Pine Hills Children's Advocacy Center's financial records. The amounts reported on the close-out reports agreed with Pine Hills Children's Advocacy Center's financial records.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Pine Hills Children's Advocacy Center, Inc. is not subject to the open meetings law.

Budget

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

Pine Hills Children's Advocacy Center provided documentation that comprehensive budgets were submitted to the applicable federal and state grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program. The budgets for state grants also included specific goals, objectives, and measures of performance.

State Audit Law

10. Report whether Pine Hills Children's Advocacy Center, Inc. provided for a timely report in accordance with R.S. 24:513.

Pine Hills Children's Advocacy Center's report was not submitted to the Legislative Auditor before the statutory due date of June 30, 2024.

Management's Response: The accountant engaged to issue the review report on the financial statements was not able to timely submit a current PEER Review Report (PRR) to the PRR Oversight Committee due to unforeseen health issues of the PRR preparer. The late submission of the PRR delayed the acceptance of the PRR by the PRR Oversight Committee until after June 30, 2024. In that the auditor was required to have a current PRR which had been accepted by the PRR Oversight Committee on file with the Legislative Auditor for his review report to be accepted, the accountant was prevented from timely submitting reviewed financial statements to the Legislative Auditor. Next year, we will make inquiries of the accountant to determine if there are any anticipated problems that would prevent the accountant from being able to complete the 2024 review and submit the financial statements to the Legislative Auditor by June 30, 2025.

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

Pine Hills Children's Advocacy Center's management represented that Pine Hills Children's Advocacy Center, Inc. did not enter into any contracts during the fiscal year that utilized state funds and that were subject to the public bid law.

Prior-Year Comments

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

In the agreed-upon procedures engagement for the year ended December 31, 2023, I reported that Pine Hills Children's Advocacy Center, Inc. did not submit a timely report in accordance with R.S. 24:513. This condition has not been resolved and is repeated in this report.

Management's Response: *A timely report was not submitted in the prior year because it was the first year that grant revenues exceeded \$200,000 and we did not realize we had exceeded the threshold of the audit law that requires a review/attestation engagement instead of a compilation engagement. We had engaged for a compilation and by the time it was discovered that we needed a different level of service there was not enough time to upgrade to a review and submit a timely report. This issue was resolved in the current year in that we engaged for a review/attestation. The report was not submitted timely in the current year because the accountant was prevented from timely submitting the report due to awaiting the acceptance by the PEER Review Report Oversight Committee of their most recent PEER Review Report. The accountant's PEER Review Report has been accepted and this should not be an issue next year.*

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

I am required to be independent of the Pine Hills Children's Advocacy Center, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Pine Hills Children's Advocacy Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Don M. McGehee
Certified Public Accountant
August 14, 2024

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

August 14, 2023 (Date Transmitted)

Don M. McGehee (CPA Firm Name)
205 East Reynolds Drove (CPA Firm Address)
Ruston, LA 71270 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2023 (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 N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

Open Meetings

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

Yes No N/A

Budget

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

Yes No N/A

Reporting

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

Prior-Year Comments

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

Yes No N/A

General

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

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

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	MAVUSK 2021	Date

SUPPLEMENTARY INFORMATION

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2023

AGENCY HEAD: Board President John F. K. Belton

There were no payments to Board President.

2019-2020

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OTHER

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
FINDINGS AND MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION 1 FINANCIAL STATEMENTS

Finding 2023-1. Late Submitting Review Report. Pine Hills Children's Advocacy Center did not submit their reviewed financial statements to the Legislative Auditor by June 30, 2024, as required by state law. The accountant engaged to issue a audit report on the financial statements was not able to timely submit a current PEER Review Report (PRR) to the PRR Oversight Committee due to unforeseen health issues of the PRR preparer. The late submission of the PRR delayed the acceptance of the PRR by the PRR Oversight Committee until after June 30th. In that the accountant was required to have a current PRR which had been accepted by the PRR Oversight Committee on file with the Legislative Auditor for his review report to be accepted, the accountant was prevented from timely submitting reviewed financial statements to the Legislative Auditor.

Response: Pine Hills Children's Advocacy Center will make inquiries of the accountant to determine if there are any anticipated problems that would prevent the accountant from being able to complete the 2024 review and submit the financial statements to the Legislative Auditor by June 30, 2025.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION 1 FINANCIAL STATEMENTS

FINDINGS

STATUS

2022-1. Late Submitting Compilation Report. Pine Hills Children's Advocacy Center, Inc. did not submit to the Legislative Auditor their reviewed financial report within six months of year end.

Unresolved. See Finding #2023-1.