

CHILDREN'S BUREAU OF NEW ORLEANS

FINANCIAL STATEMENTS

FOR THE YEARS ENDED

JUNE 30, 2024 AND 2023



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Children's Bureau of New Orleans
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Children's Bureau of New Orleans (a nonprofit organization), which comprise the statements of financial position as of June 30, 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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Children's Bureau of New Orleans as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the Louisiana Governmental Audit Guide, 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 Children's Bureau of New Orleans 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.

Prior Period Financial Statements

The financial statements of Children's Bureau of New Orleans as of June 30, 2023 were audited by other auditors whose report dated September 28, 2023, expressed an unmodified opinion on those statements.

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.



To the Board of Directors
Children's Bureau of New Orleans
New Orleans, Louisiana

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 Children's Bureau of New Orleans's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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, the Louisiana Governmental Audit Guide, 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 Children's Bureau of New Orleans'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 Children's Bureau of New Orleans's ability to continue as a going concern for a reasonable period of time.



ERICKSEN KRENTEL LLP

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Board of Directors
Children's Bureau of New Orleans
New Orleans, Louisiana

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 audits were conducted for the purpose of forming an opinion on the financial statements of Children's Bureau of New Orleans as a whole. The accompanying schedule of compensation, benefits, and other payments to agency head, as required by Louisiana Revised Statute 24:513 A.(3), is presented for the purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for the purposes of additional analysis and is also 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 information 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 November 14, 2024, on our consideration of Children's Bureau of New Orleans'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 Children's Bureau of New Orleans'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 Children's Bureau of New Orleans's internal control over financial reporting and compliance.

New Orleans, Louisiana
November 14, 2024

Erickson Krentel, LLP

Certified Public Accountants

CHILDREN'S BUREAU OF NEW ORLEANS
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	<u>2024</u>	<u>2023</u>
<u>CURRENT ASSETS:</u>		
Cash and cash equivalents	\$ 2,092,390	\$ 1,594,475
Contracts receivable	95,679	42,923
Grants receivable	167,492	155,715
Medicaid receivables	10,148	7,320
Other receivables	-	486
Prepaid expenses	29,543	25,698
	<u>2,395,252</u>	<u>1,826,617</u>
Total current assets		
	<u>2,395,252</u>	<u>1,826,617</u>
Total assets	<u>\$ 2,395,252</u>	<u>\$ 1,826,617</u>

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES:</u>		
Accounts payable and accrued expenses	\$ 27,744	\$ 29,523
Compensated absences	40,153	-
	<u>67,897</u>	<u>29,523</u>
Total current liabilities		
	<u>67,897</u>	<u>29,523</u>
Total liabilities		
	<u>67,897</u>	<u>29,523</u>
<u>NET ASSETS:</u>		
Without donor restrictions	1,602,790	1,413,859
With donor restrictions	724,565	383,235
	<u>2,327,355</u>	<u>1,797,094</u>
Total net assets		
	<u>2,327,355</u>	<u>1,797,094</u>
Total liabilities and net assets	<u>\$ 2,395,252</u>	<u>\$ 1,826,617</u>

CHILDREN'S BUREAU OF NEW ORLEANS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUES AND SUPPORT:</u>			
Grant revenues	\$ 1,230,100	\$ 960,000	\$ 2,190,100
Contract fees	551,160	-	551,160
Contributions	25,688	-	25,688
United Way allocations	-	50,000	50,000
United Way designations	1,585	-	1,585
Medicaid revenue	67,770	-	67,770
ARPA provider incentive payments	179,859	-	179,859
Interest income	7,100	-	7,100
Other revenue	29,751	-	29,751
Net assets released from restrictions	<u>668,670</u>	<u>(668,670)</u>	<u>-</u>
 Total revenues and support	 <u>2,761,683</u>	 <u>341,330</u>	 <u>3,103,013</u>
<u>EXPENSES:</u>			
Program services:			
Clinical services	1,617,440	-	1,617,440
Crisis intervention	423,989	-	423,989
Early childhood mental health consultation	<u>163,184</u>	<u>-</u>	<u>163,184</u>
 Total program services	 <u>2,204,613</u>	 <u>-</u>	 <u>2,204,613</u>
Supporting services:			
Management and general	<u>368,139</u>	<u>-</u>	<u>368,139</u>
 Total expenses	 <u>2,572,752</u>	 <u>-</u>	 <u>2,572,752</u>
 Change in net assets	 188,931	 341,330	 530,261
Net assets at beginning of year	<u>1,413,859</u>	<u>383,235</u>	<u>1,797,094</u>
Net assets at end of year	<u>\$ 1,602,790</u>	<u>\$ 724,565</u>	<u>\$ 2,327,355</u>

See accompanying NOTES TO FINANCIAL STATEMENTS

CHILDREN'S BUREAU OF NEW ORLEANS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES AND SUPPORT:</u>			
Grant revenues	\$ 957,268	\$ 780,959	\$ 1,738,227
Contract fees	611,680	-	611,680
Contributions	29,190	-	29,190
United Way allocations	-	50,000	50,000
United Way designations	2,478	-	2,478
Medicaid revenue	90,078	-	90,078
ARPA provider incentive payments	-	-	-
Interest income	3,782	-	3,782
Other revenue	50,203	-	50,203
Net assets released from restrictions	<u>497,894</u>	<u>(497,894)</u>	<u>-</u>
 Total revenues and support	 <u>2,242,573</u>	 <u>333,065</u>	 <u>2,575,638</u>
<u>EXPENSES:</u>			
Program services:			
Clinical services	1,277,576	-	1,277,576
Crisis intervention	409,071	-	409,071
Early childhood mental health consultation	<u>132,717</u>	<u>-</u>	<u>132,717</u>
 Total program services	 <u>1,819,364</u>	 <u>-</u>	 <u>1,819,364</u>
Supporting services:			
Management and general	<u>292,278</u>	<u>-</u>	<u>292,278</u>
 Total expenses	 <u>2,111,642</u>	 <u>-</u>	 <u>2,111,642</u>
 Change in net assets	 130,931	 333,065	 463,996
 Net assets at beginning of year	 <u>1,282,928</u>	 <u>50,170</u>	 <u>1,333,098</u>
 Net assets at end of year	 <u>\$ 1,413,859</u>	 <u>\$ 383,235</u>	 <u>\$ 1,797,094</u>

See accompanying NOTES TO FINANCIAL STATEMENTS

CHILDREN'S BUREAU OF NEW ORLEANS
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Program Services</u>			<u>Supporting Services</u>	
	<u>Clinical Services</u>	<u>Crisis Intervention</u>	<u>Early Childhood Mental Health Consultation</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 1,270,544	\$ 323,522	\$ 128,474	\$ 136,554	\$ 1,859,094
Payroll taxes and benefits	202,739	57,028	18,897	7,084	285,748
Total salaries and related expenses	1,473,283	380,550	147,371	143,638	2,144,842
Occupancy	-	7,200	-	15,945	23,145
Professional fees	91,629	15,418	7,123	93,003	207,173
Building and equipment management	-	-	-	14,418	14,418
Computer services and supplies	4,478	1,410	-	41,220	47,108
Insurance	20,328	5,781	2,671	2,897	31,677
Training	15,382	3,700	256	13,760	33,098
Travel	1,138	1,990	5,572	3,417	12,117
Supplies	4,337	3,170	-	4,675	12,182
Other	3,799	330	191	8,478	12,798
Utilities	3,773	4,440	-	26,688	34,901
Bad debt (recovery)	(707)	-	-	-	(707)
Total functional expenses	\$ 1,617,440	\$ 423,989	\$ 163,184	\$ 368,139	\$ 2,572,752

CHILDREN'S BUREAU OF NEW ORLEANS
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Program Services</u>			<u>Supporting Services</u>	
	<u>Clinical Services</u>	<u>Crisis Intervention</u>	<u>Early Childhood Mental Health Consultation</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 1,037,218	\$ 313,464	\$ 104,789	\$ 73,172	\$ 1,528,643
Payroll taxes and benefits	144,649	55,898	14,846	23,453	238,846
Total salaries and related expenses	1,181,867	369,362	119,635	96,625	1,767,489
Occupancy	-	7,200	-	15,500	22,700
Professional fees	63,026	15,012	6,106	82,662	166,806
Building and equipment management	-	-	-	14,639	14,639
Computer services and supplies	3,468	-	-	28,464	31,932
Insurance	14,837	5,629	2,290	5,691	28,447
Training	4,219	35	250	7,558	12,062
Travel	1,543	3,267	4,406	4,323	13,539
Supplies	4,065	4,126	4	3,541	11,736
Other	1,602	-	26	12,120	13,748
Utilities	2,949	4,440	-	21,155	28,544
Bad debt (recovery)	-	-	-	-	-
Total functional expenses	\$ 1,277,576	\$ 409,071	\$ 132,717	\$ 292,278	\$ 2,111,642

See accompanying NOTES TO FINANCIAL STATEMENTS

CHILDREN'S BUREAU OF NEW ORLEANS
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS FROM (USED FOR) OPERATING ACTIVITIES:</u>		
Change in net assets	\$ 530,261	\$ 463,996
Adjustments to reconcile change in net assets to net cash from (used for) operating activities:		
Bad debt (recovery)	(707)	-
(Increase) decrease in:		
Contracts receivable	(52,756)	13,010
Grants receivable	(11,777)	(14,347)
Medicaid receivables	(2,121)	4,433
Other receivables	486	1,096
Prepaid expenses	(3,845)	(984)
Increase (decrease) in:		
Accounts payable and accrued expenses	(1,779)	14,636
Compensated absences	40,153	-
	<u>(32,346)</u>	<u>17,844</u>
Total adjustments		
	<u>497,915</u>	<u>481,840</u>
Net cash from operating activities		
Net increase in cash and cash equivalents	497,915	481,840
Cash and cash equivalents - beginning of year	<u>1,594,475</u>	<u>1,112,635</u>
Cash and cash equivalents - end of year	<u>\$ 2,092,390</u>	<u>\$ 1,594,475</u>

See accompanying NOTES TO FINANCIAL STATEMENTS

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Children's Bureau of New Orleans (CBNO) is a private nonprofit organization that offers counseling and support services to children and families in the New Orleans Metropolitan Area. The following is a description of the programs of CBNO:

Clinical Services

Individual, family and group therapy are offered for children from 5- 24 years of age and their families. Areas of concern include but are not limited to anger management, school behavior problems, parent-child relational difficulties, and the effects of abuse, domestic violence, or other traumatic events.

Crisis Intervention

CBNO's Crisis Intervention is designed to meet the special needs of children and families impacted by grief and trauma, including the loss of a loved one by natural causes, accident or violent death; exposure to natural disaster; and being a witness or victim of violent abuse. Crisis Intervention offers individual, family and group interventions that are valid and proven to be effective. Our social workers are trained in our own evidence based 10-week Grief and Trauma Intervention (GTI). GTI was designed after many years of working with New Orleans area children and youth, and has been repeatedly shown to be effective in reducing traumatic stress and depressive symptoms in children who have completed the intervention. Children ages 5 to 18 are eligible. Crisis Intervention services are community based and take place in home, schools and other community locations.

Early Childhood Mental Health Consultation

Early Childhood Mental Health Consultation is an intervention that teams a mental health professional with early childhood professionals to improve the social, emotional and behavioral health of young children in early learning settings. The program known as Tulane Infant and Childhood Consultation Support and Services (TIKES) serves to increase the quality of child care and early learning initiatives for all children across the state and provide child care staff and parents with the tools to understand and command higher quality child care for children.

Centers participating in TIKES are eligible to receive mental health consultations. CBNO, through a grant from Tulane University, employs full-time licensed mental health professionals, trained in infant and early childhood issues (0-5 years old), who work closely with teachers on-site and serve as a resource for child care providers and parents as they foster and enhance the children's early development through education, training, identification and intervention.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting and Financial Reporting Framework

The financial statements of CBNO have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities in accordance with accounting principles generally accepted in the United States of America promulgated by the Financial Accounting Standards Board (FASB).

The financial statement presentation follows the recommendations of the FASB in its Accounting Standards Codification (ASC) 958-210-50-3, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-210-50-3, CBNO is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of CBNO. These net assets may be used at the discretion of CBNO's management and the board of directors. The revenues received in conducting the mission of CBNO are included in this category.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of CBNO or by the passage of time. Other donor restrictions are perpetual in nature, whereby, the donor has stipulated the funds be maintained in perpetuity.

Use of Estimates

Management uses estimates 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 revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, CBNO considers all investments with original maturities of three months or less to be cash equivalents.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grant Receivables

Grant receivables represent amounts due from grantors for expenditures incurred prior to year-end. These receivables are considered unconditional and are recorded when the revenue recognition criteria are met according to ASC 958-605. Grant receivables are reported at their net realizable value, which is adjusted for any estimated uncollectible amounts, if necessary. CBNO assesses the collectability of grant receivables based on historical collection experience, the nature of grantor relationships, and current economic conditions. Management reviews the grant receivables balance regularly to identify potential collection issues. An allowance for doubtful accounts is recorded when amounts are deemed uncollectible. At June 30, 2024 and 2023, no allowance has been recorded as management considers all grant receivables to be fully collectible.

Contract Receivables

Contract receivables represent amounts due from customers under contracts where performance obligations have been met but for which payment has not yet been received. Revenue from these contracts is recognized in line with ASC 606, "*Revenue from Contracts with Customers*," based on the satisfaction of specific performance obligations identified within each contract. Revenue is recognized as performance obligations are met and is measured based on the transaction price agreed upon in each contract, reflecting any expected adjustments for variable consideration. Performance obligations are evaluated on a contract-by-contract basis. Management provides for uncollectible amounts through a provision for credit losses and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At June 30, 2024, no allowance has been recorded as management considers all contract receivables to be fully collectible. At June 30, 2023, CBNO recorded an allowance of \$4,626 related to its contract receivables. Contract receivables totaled \$95,679, \$46,944, and \$55,933 as of June 30, 2024, 2023 and 2022, respectively.

Compensated Absences

Prior to January 1, 2024, CBNO did not pay employees unused vacation or sick leave time upon termination. Effective January 1, 2024, CBNO allows employees to carry a maximum of 24 hours across calendar years and will pay for accrued but unused vacation at termination. As of June 30, 2024, CBNO recognized a liability related to these compensated absences of \$40,153.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

CBNO applies judgment in determining whether a contract contains a lease and whether a lease is classified as an operating lease or a finance lease. CBNO determines the lease term as the non-cancellable term of the lease, which may include options to extend or terminate the lease when it is reasonably certain that CBNO will exercise that option. The lease term is used in determining classification between operating lease and finance lease, calculating the lease liability and determining the incremental borrowing rate.

CBNO applies judgment in evaluating whether it is reasonably certain to exercise any options to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date of the lease, CBNO reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate.

CBNO is required to discount lease payments using the rate implicit in the lease if that rate is readily available. If that rate cannot be readily determined, the lessee is required to use its incremental borrowing rate or the risk-free rate. Information from the lessor regarding the fair value of underlying assets and initial direct costs incurred by the lessor related to the leased assets is not available, and, therefore, CBNO generally uses the risk-free rate when initially recording real estate leases. The risk-free rate applied is based on the yield on U.S. treasury bonds with similar terms to each individual lease's expected term on the recognition date.

Leases with an initial term of 12 months or less are not recorded on the balance sheet. Lease expense is recognized for these leases on a straight-line basis over the lease term.

Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. The financial statements of CBNO report certain categories of expenses that are attributable to more than one program or supporting function. The majority of expenses are allocated based on actual time and effort. However, several expenses (e.g., utilities, supplies, repairs and maintenance, etc.) require allocation based on usage (e.g., building square footage, estimated consumption, etc.) by each function.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Grants and Contributions

CBNO's revenue is principally from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. The services received by the public are not equivalent to commensurate value received by the government agencies and are therefore not considered exchange transactions. Amounts received are recognized as revenue when CBNO has incurred expenditures in compliance with the contract or grant provisions.

Contributions are recognized as income in the period received and is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified to net assets without donor restrictions and reported in the statement of activity as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restrictions.

Pledges

Unconditional promises to give are recognized as revenue when a written or oral agreement is received committing a donor to contribute cash or other assets. CBNO establishes an allowance for doubtful accounts based on its historical collection experience and an evaluation of specific promises made. Conditional promises to give are not recognized as revenue until the donor-imposed conditions are substantially met, at which point they become unconditional.

Contracts

CBNO's contract revenues arise from agreements to provide licensed clinicians to other organizations for the delivery of therapy services. The recipient organization is responsible for referring clients to the clinicians, making the clinician's availability and readiness to perform services the core obligation of CBNO. Revenue from these contracts is recognized over time, as the organization satisfies its performance obligation by providing clinician services on an ongoing basis. ASC 606 requires revenue to be recognized over the period during which the services are performed, as the customer benefits simultaneously from the receipt of therapy services. The amount of revenue recognized is determined based on the contractual rates for each clinician, which may vary depending on the type of therapy service provided and clinician qualifications. Invoices are typically issued on a monthly or quarterly basis as services are rendered, with payment due upon presentation.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Medicaid

Revenue from Medicaid payments is recognized over time, following ASC 606, "Revenue from Contracts with Customers," as the organization fulfills its performance obligation by delivering therapy services to Medicaid-eligible clients. CBNO recognizes revenue based on established Medicaid reimbursement rates for each service provided. Since Medicaid payments are subject to regulatory billing procedures and reimbursement criteria, the organization monitors compliance with Medicaid guidelines to ensure timely and accurate billing. Revenue is recorded net of any adjustments required by Medicaid, including anticipated disallowances, adjustments due to client eligibility changes, or potential payment recaptures.

ARPA Provider Incentive Payments

During 2024, CBNO received incentive payments under the American Rescue Plan Act (ARPA) intended to support healthcare providers impacted by the COVID-19 pandemic. These payments are conditional grants from government programs, designed to incentivize providers for continuing essential services and improving access to care. Revenue is recognized when CBNO meets ARPA program requirements, such as demonstrating eligible use of funds for approved operational or programmatic expenses.

Property and Equipment

Property and equipment of CBNO are recorded as assets (capitalized) and are stated at historical costs if purchased or at fair market value at the date of the gift, if donated. CBNO follows the policy of capitalizing all individual fixed assets purchased or donated greater than \$1,000. Additions, improvements and expenditures that significantly extend the useful life of an asset are capitalized. Depreciation is provided utilizing the straight-line method over the estimated useful life of the asset, generally between 5 to 10 years for property and equipment.

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific use.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

CBNO has received a tax-exempt ruling under section 501(c)(3) from the Internal Revenue Service and, accordingly, is not subject to income tax unless it has unrelated trade or business income. Accounting standards provide detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an entity's financial statements. These standards require an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained upon examination. As of June 30, 2024 and 2023, CBNO believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Tax years ended June 30, 2022 and later remain subject to examination by the taxing authorities.

New Accounting Standards - Adopted

CBNO has adopted the Current Expected Credit Losses (CECL) accounting standard, as per Accounting Standards Update (ASU) No. 2016-13, "*Financial Instruments – Credit Losses (Topic 326)*." The standard introduces a new model for estimating credit losses on financial instruments. After a thorough evaluation, management has determined that the impact of adopting the CECL standard on the financial statements is immaterial. CBNO has considered factors such as historical loss experience, current economic conditions, and other relevant factors in its credit loss estimation process. As a result, the adoption of the CECL standard has not had a material impact on CBNO's financial position, results of operations, or cash flows.

Date of Management's Review

Subsequent events have been evaluated through November 14, 2024, which is the date the financial statements were available to be issued.

(2) LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The CBNO's financial assets available within one year of the balance sheet date for general expenditure were \$2,365,709 and \$1,800,919 at June 30, 2024 and 2023, respectively. All restrictions on financial assets are expected to expire within one year of the balance sheet date.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(3) NET ASSETS

Net assets with donor restrictions at consisted of the following at June 30th:

	2024	2023
Healthcare career pathway for youth	\$ 446,885	\$ 294,220
Mental health services to youth	127,680	39,015
Time restricted	150,000	50,000
Net assets with donor restrictions	\$ 724,565	\$ 383,235

(4) LEASE AGREEMENTS

CBNO leased its facilities through Children's Hospital Inc., under a non-cancellable operating lease. As of June 30, 2024, the lease required payments of \$1,929 per month. As of June 30, 2024 and 2023, the lease was considered a short-term lease. Short-term lease expenditures were \$23,145 and \$22,700, respectively. The lease was terminated through mutual agreement of CBNO and Children's Hospital Inc. on July 31, 2024.

(5) RETIREMENT PLAN

CBNO offers a simple IRA plan to all employees over 21 years of age having earned at least \$5,000 in one of the two previous years. Individuals can only enroll during open enrollment. Contributions to the plan are at the discretion of the Board of Directors. For the years ended June 30, 2024 and 2023, CBNO contributions to the plan totaled \$34,037 and \$29,206, respectively.

(6) CONCENTRATION OF CREDIT RISK

CBNO maintains non-interest-bearing accounts at local banks, with deposit amounts insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured depository institution, for each account ownership category. CBNO invests excess cash through a banking agreement that keeps the Company's cash balances at any single financial institution below the FDIC threshold.

As of June 30, 2024, CBNO had \$13,177 held at institutions in excess of FDIC limits. As of June 30, 2023, CBNO had no amounts in excess of FDIC limits.

(7) CONTINGENCIES

CBNO receives grants from state and federal funding agencies, which are governed by various guidelines, regulations, and contractual agreements. The administration of these grants, including the programs and activities they fund, is under the control of CBNO and subject to audit or review by the respective grantors. Should any grant be found to not have been spent in accordance with the terms, conditions, and regulations of the state or federal agencies, it may be subject to recapture.

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(8) RELATED PARTY TRANSACTIONS

CBNO currently maintains deposit and checking accounts with a local bank where a former member of its Board of Directors is employed. These accounts were established prior to the Board member's employment at the bank. To mitigate potential conflicts of interest, CBNO's policy stipulates that this Board member did not participate in any financial discussions or decisions involving the local bank. The Board member resigned in 2024.

(9) RECLASSIFICATION OF PRIOR YEAR PRESENTATION

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

CHILDREN'S BUREAU OF NEW ORLEANS
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Jonas Chartock</u>	<u>Charlotte Cunliffe</u>
Time Served	1/1/24-6/30/24	7/1/23-12/31/23
Salary	\$ 70,000	\$ 71,276
Benefits - insurance (health and dental)	2,035	-
Benefits - retirement	2,035	2,138
Benefits - cell phone	300	180
Reimbursements	<u>2,203</u>	<u>106</u>
Total compensation, benefits, and other payments	<u>\$ 76,573</u>	<u>\$ 73,700</u>

See Independent Auditors' Report

**INDEPENDENT AUDITORS' 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
Children's Bureau of New Orleans
New Orleans, 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 Children's Bureau of New Orleans (a nonprofit corporation), which comprise the statement of financial position as of June 30, 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 November 14, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Children's Bureau of New Orleans'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 Children's Bureau of New Orleans's internal control. Accordingly, we do not express an opinion on the effectiveness of Children's Bureau of New Orleans'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.



To the Board of Directors
Children's Bureau of New Orleans

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Children's Bureau of New Orleans'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 Children's Bureau of New Orleans's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Children's Bureau of New Orleans'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 Legislative Auditor as a public document.

New Orleans, Louisiana
November 14, 2024

Certified Public Accountants



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Children's Bureau of New Orleans

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Children's Bureau of New Orleans's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Children's Bureau of New Orleans's major federal programs for the year ended June 30, 2024. Children's Bureau of New Orleans's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Children's Bureau of New Orleans complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Children's Bureau of New Orleans and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Children's Bureau of New Orleans's compliance with the compliance requirements referred to above.



To the Board of Directors
Children's Bureau of New Orleans
New Orleans, Louisiana

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Children's Bureau of New Orleans's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Children's Bureau of New Orleans's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Children's Bureau of New Orleans's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Children's Bureau of New Orleans's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Children's Bureau of New Orleans's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Children's Bureau of New Orleans's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



ERICKSEN KRENTEL LLP

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Board of Directors
Children's Bureau of New Orleans
New Orleans, Louisiana

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

New Orleans, Louisiana
November 14, 2024

Certified Public Accountants

CHILDREN'S BUREAU OF NEW ORLEANS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-through Grantor/ Program Title	Federal AL Number	Federal Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services</u>		
<i>Pass through United Way of Southeast Louisiana</i>		
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	\$ 217,387
 <i>Pass through Administrators of Tulane Educational Fund</i>		
477 Cluster		
Child Care and Development Block Grant	93.575	105,519
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	<u>105,519</u>
Total 477 Cluster		211,038
Total U.S. Department of Health and Human Services		<u>428,425</u>
 <u>U.S. Department of Justice</u>		
<i>Pass through Tulane University</i>		
STOP School Violence	16.839	12,082
 <i>Pass through Louisiana Commission of Law Enforcement</i>		
Crime Victim Assistance	16.575	<u>429,846</u>
Total U.S. Department of Justice		<u>441,928</u>
Total expenditures of federal awards		<u>\$ 870,353</u>

See Independent Auditors' Report

CHILDREN'S BUREAU OF NEW ORLEANS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

(1) BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Children's Bureau of New Orleans under programs of the federal government for the year ended June 30, 2024. The information in the schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Children's Bureau of New Orleans, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Children's Bureau of New Orleans.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expense Recognition

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Accrued and Deferred Reimbursement

Various reimbursement procedures are used for federal awards received by Children's Bureau of New Orleans. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year end represent an excess of reimbursable expenditures over cash reimbursements and expenditures will be reversed in the remaining grant period.

Pass-Through Entity Information

Pass-through entity identifying numbers are presented where available.

(3) INDIRECT COST RATE

Children's Bureau of New Orleans has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CHILDREN’S BUREAU OF NEW ORLEANS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

A. SUMMARY OF AUDIT RESULTS

1. The independent auditors’ report expresses an unmodified opinion on the financial statements of Children’s Bureau of New Orleans.
2. No significant deficiencies or material weaknesses disclosed during the audit of the financial statements are reported in the Independent Auditors’ Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance were disclosed during the audit of the financial statements are reported in the Independent Auditors’ Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Performed in Accordance with *Government Auditing Standards*.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs are reported in the Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditors’ report on compliance for the major federal award programs for Children’s Bureau of New Orleans, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings required to be reported in accordance with 2 CFR section 200.516(a).
7. The program tested as a major program was: Crime Victim Assistance (AL No. 16.575).
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Children’s Bureau of New Orleans, Inc. was determined to not be a low-risk auditee.
10. No management letter was issued for the year ended June 30, 2024.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None Noted

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None Noted

CHILDREN'S BUREAU OF NEW ORLEANS
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL
TO THE FINANCIAL STATEMENTS**

None Noted

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL
TO THE FEDERAL AWARDS**

None Noted

SECTION III MANAGEMENT LETTER

None Noted

LOUISIANA LEGISLATIVE AUDITOR
STATEWIDE AGREED-UPON PROCEDURES
CHILDREN'S BUREAU OF NEW ORLEANS
NEW ORLEANS, LOUISIANA
FOR THE YEAR ENDED
JUNE 30, 2024



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Children's Bureau of New Orleans

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 year ended June 30, 2024. Children's Bureau of New Orleans's management is responsible for those C/C areas identified in the SAUPs.

Children's Bureau of New Orleans 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 year ended June 30, 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 findings are attached in Schedule "1."

We were engaged by Children's Bureau of New Orleans 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 Children's Bureau of New Orleans 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.

November 14, 2024
New Orleans, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2024

WRITTEN POLICIES AND PROCEDURES

Procedures: 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.
- 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.
- c) ***Disbursements***, including processing, reviewing, and approving.
- 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).
- 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 rate(s) of pay or approval and maintenance of pay rate schedules.
- 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.
- g) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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).
- 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.
- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

WRITTEN POLICIES AND PROCEDURES (CONTINUED)

- 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.
- 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: No exceptions were found as a result of applying the procedures.

BOARD OR FINANCE COMMITTEE

- 2. **Procedures:** Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparison, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparison, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

BOARD OR FINANCE COMMITTEE (CONTINUED)

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

BANK RECONCILIATIONS

3. **Procedures:** 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 four additional accounts (or all accounts if less than five). 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 two months of the related statement closing date (e.g., initialed and dated or electronically logged).
 - 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 one month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

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

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS)

4. **Procedure:** 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 five deposit sites (or all deposit sites if less than five).
5. **Procedures:** 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 (i.e. five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS) (CONTINUED)

- c) Each employee responsible for collecting cash is not 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.
 - 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, are not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. **Procedure:** 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.
7. **Procedures:** Randomly select two deposit dates for each of the five bank accounts selected for procedure #3 under "Bank Reconciliations" above (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). Obtain supporting documentation for each of the ten deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - 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 ten miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

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

**NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS,
TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)**

8. **Procedure:** 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 five).

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

**NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS,
TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)(CONTINUED)**

9. **Procedures:** For each location selected under #8 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.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - 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.
 - 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.

10. **Procedures:** For each location selected under #8 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 five 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.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, 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,

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

**NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS,
TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)(CONTINUED)**

- 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 procedures.

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)

12. **Procedures:** 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.
13. **Procedures:** Using the listing prepared by management, randomly select five cards (or all cards if less than five) 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., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
- b) Observe whether finance charges and late fees were not assessed on the selected statements.
14. **Procedures:** Using the monthly statements or combined statements selected under #13 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 (i.e. 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 procedures.

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

15. **Procedures:** Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policies and procedures (procedure #1g).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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

CONTRACTS

16. **Procedures:** Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment, the documented approvals).

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

CONTRACTS (CONTINUED)

- d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

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

PAYROLL AND PERSONNEL

17. **Procedure:** Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
18. **Procedures:** Randomly select one pay period during the fiscal period. For the five employees or officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
19. **Procedures:** Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

PAYROLL AND PERSONNEL (CONTINUED)

20. **Procedure:** Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

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

ETHICS

21. **Procedures:** Using the five randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above: obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.
- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- c) Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: Not applicable. The Bureau is a private non-profit not required by R.S. 42:1170 to complete one hour of ethics training, notify employees of changes to organization's ethic policy, and appoint an ethics designee.

DEBT SERVICE

22. **Procedure:** Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

23. **Procedure:** Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

DEBT SERVICE (CONTINUED)

Results: Not applicable. The Bureau is a private non-profit not required by Article VII, Section 8 of the Louisiana Constitution to receive approval for each debt instrument. Additionally, the Bureau did not have any bonds/notes outstanding at the end of the fiscal period.

FRAUD NOTICE

24. **Procedure:** Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
25. **Procedure:** Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

26. **Procedures:** Perform the following procedures:
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
 - d) Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

CHILDREN'S BUREAU OF NEW ORLEANS
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

**INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS
CONTINUITY(CONTINUED)**

- a) Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- i. Hired before June 9, 2020 - completed the training; and
 - ii. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Results: We performed the procedures and discussed the results with management.

SEXUAL HARASSMENT

27. **Procedures:** Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
28. **Procedure:** Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
29. **Procedure:** Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Results: Not applicable. The Bureau as a private non-profit is not subject to the sexual harassment law, R.S. 42:344.