

**CAPITAL REGION CRIME STOPPERS, INC.**

**BATON ROUGE, LOUISIANA**

**DECEMBER 31, 2022**



## TABLE OF CONTENTS

<i>Independent accountant's review report</i>	1 - 2
<i>Financial statements</i>	
Statement of financial position	3
Statement of activities	4
Statement of cash flows	5
Statement of functional expenses	6
Notes to financial statements	7 - 10
<i>Supplementary information</i>	
Schedule of compensation, benefits, and other payments to the agency head	11
Justice system funding schedule – receiving entity	12
<i>Louisiana Attestation Questionnaire</i>	13 - 15
<i>Independent accountant's report on applying agreed upon procedures</i>	16 - 19

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



**L.A. CHAMPAGNE & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

Member of the Private Companies  
Practice Section of the American  
Institute of CPAs

Serving the Greater Baton Rouge  
Area for Over 100 Years

## Independent Accountant's Review Report

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

We have reviewed the accompanying financial statements of Capital Region Crime Stoppers, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountant's Responsibility**

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

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

**Accountant's Conclusion**

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

**Supplemental Information**

The accompanying schedule of compensation, benefits, and other payments to the agency head and justice system funding schedule – receiving entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information, and accordingly, do not express an opinion on such information.

**Report on Agreed-Upon Procedures**

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 26, 2023, on the results of our agreed-upon procedures.

*J. A. Champagne & Co., LLP*

*Baton Rouge, Louisiana  
June 26, 2023*

**CAPITAL REGION CRIME STOPPERS, INC.**  
**STATEMENT OF FINANCIAL POSITION**

December 31, 2022

*(See Independent Accountant's Review Report)*

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 599,274
Fines receivable	8,864
Grants receivable	5,000
Other receivable	6,790
Prepaid expense	3,801
	<hr/>
	623,729

**PROPERTY AND EQUIPMENT, NET**

---

4,629

Total assets

---

\$ 628,358

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	<hr/> \$ 8,120
Total liabilities	<hr/> 8,120

**NET ASSETS**

Without donor restrictions	597,140
With donor restrictions	23,098
	<hr/>

Total net assets

---

620,238

Total liabilities and net assets

---

\$ 628,358

*See accompanying notes to financial statements*

**CAPITAL REGION CRIME STOPPERS, INC.**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2022  
*(See Independent Accountant's Review Report)*

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Donations and grants	\$ 255,041	\$ -	\$ 255,041
Cooperative endeavor programs	13,580	-	13,580
Court fines	-	69,942	69,942
Interest income	379	3	382
Net assets released from restriction	235,093	(235,093)	-
	<u>504,093</u>	<u>(165,148)</u>	<u>338,945</u>
<b>EXPENSES</b>			
Functional			
Program services	221,397	-	221,397
Management and general	20,253	-	20,253
Fundraising	37,060	-	37,060
	<u>278,710</u>	<u>-</u>	<u>278,710</u>
Change in net assets	225,383	(165,148)	60,235
Net assets - beginning of year	<u>371,757</u>	<u>188,246</u>	<u>560,003</u>
Net assets - end of year	<u>\$ 597,140</u>	<u>\$ 23,098</u>	<u>\$ 620,238</u>

*See accompanying notes to financial statements*

**CAPITAL REGION CRIME STOPPERS, INC.**  
**STATEMENT OF CASH FLOWS**

Year Ended December 31, 2022

*(See Independent Accountant's Review Report)*

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 60,235
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	5,856
Decrease in accounts payable	(1,105)
Increase in receivables	(5,705)
Increase in prepaid expenses	(2,107)
Net cash provided by operating activities	<u>57,174</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	 <u>-</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	 <u>-</u>
 <b>NET INCREASE IN CASH</b>	 57,174
 Cash - beginning of year	 \$ 542,100
Cash - end of year	<u><u>\$ 599,274</u></u>

*See accompanying notes to financial statements*

**CAPITAL REGION CRIME STOPPERS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended December 31, 2022

*(See Independent Accountant's Review Report)*

	Program Services	Management and General	Fundraising	Total
Compensation	\$ 60,000	\$ 7,500	\$ 7,500	\$ 75,000
Cash rewards	48,500	-	-	48,500
Crime prevention initiatives	15,007	-	-	15,007
Advertising & other public relations	83,056	-	-	83,056
Dues	360	920	920	2,200
Depreciation	5,856	-	-	5,856
Telephone & website	2,800	-	-	2,800
Travel	4,842	-	-	4,842
Supplies	-	2,867	-	2,867
Legal & accounting	-	3,750	-	3,750
Meeting expense	-	2,630	-	2,630
Computer expense	976	-	-	976
Awards banquet	-	-	28,640	28,640
Insurance	-	2,072	-	2,072
Other	-	514	-	514
Total expenses	<u>\$ 221,397</u>	<u>\$ 20,253</u>	<u>\$ 37,060</u>	<u>\$ 278,710</u>

*See accompanying notes to financial statements*



**CAPITAL REGION CRIME STOPPERS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

*December 31, 2022*

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of activities*

Capital Region Crime Stoppers, Inc. (Crime Stoppers) was incorporated in Louisiana on May 12, 1983. Crime Stoppers is a community-involvement program to help stop crime. Crime Stoppers gathers clues to assist law enforcement agencies in solving major crime by offering cash rewards and providing a phone number to call with information relating to crimes or criminal activity. Crime Stoppers encourages citizens to provide tips and clues that can be vital in the successful solution of crime.

*Basis of accounting*

Crime Stoppers prepares its financial statements on the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned or billed, and expenses are recognized when goods or services are received and the obligation for payment is incurred.

*Basis of presentation*

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

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

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

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

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

*Contributions and expenses*

Contributions, grants and fine revenue received, and unconditional promises to give are measured at their estimated fair values and are reported as an increase in net assets.

*Advertising*

Advertising is expensed as incurred.

*Use of estimates*

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

*Donated services*

Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Crime Stoppers. Such services are usually acquired from providers on a fee basis. Many individuals volunteer their time and perform a variety of tasks that assist Crime Stoppers in the performance of its projects and various committee activities; however, these services are not recognized as contributions in the financial statements since the recognition criteria was not met.

*Cash*

For the purpose of the statement of cash flows, Crime Stoppers considers all highly liquid investments with maturities of three months or less when acquired to be cash.

*Prepaid expenses*

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

*Property and equipment*

Acquisitions of property and equipment in excess of \$2,500 are capitalized. Property and equipment are stated at cost less accumulated depreciation with depreciation being calculated on the straight-line basis over the estimated useful life of the assets as follows:

Furniture and equipment	5-7 years
-------------------------	-----------

When property is retired or otherwise disposed of, the accounts are relieved of the applicable cost and accumulated depreciation, and any resulting gain or loss is reflected in operations.

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

*Functional expenses*

Certain expenses are charged directly to functional classifications. Other expenses are allocated between program, fundraising, and management and general based upon estimates of staff time spent on each function or other appropriate allocation bases.

*Income tax status*

Crime Stoppers is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the financial statements.

Crime Stoppers accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, Crime Stoppers may recognize the tax effects from an uncertain tax position only if it is more likely than not that the tax position will be sustained upon examination by tax authorities. Crime Stoppers has evaluated its position regarding the accounting for uncertain tax positions and does not believe that it has any material uncertain tax positions.

*Adoption of new accounting standards*

Crime Stoppers adopted Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. Under this ASU, a lessee should recognize in the statement of financial position a lease liability and a lease asset representing its right to use the underlying asset for the term of the lease for both finance and operating leases. The ASU also requires expanded disclosures related to the amount, timing and uncertainty of cash flows arising from leases. Crime Stoppers adopted the new standard effective January 1, 2022 using the modified retrospective method. Adoption of this ASU had no impact on total beginning net assets at January 1, 2022.

Crime Stoppers also adopted the amendments of ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The amendments have been applied on a retrospective basis to the financial statements for the year ended December 31, 2022. Adoption of this ASU did not have an impact on net assets.

**B: ACT 50 FUND**

The Louisiana legislature approved a bill on June 25, 2002, that set a two-dollar fee to be levied by the courts on offenders convicted of criminal and traffic violations, and these funds are payable to the certified crime stopper organization of that area. The crime stopper organization must deposit these funds into a separate bank account. At December 31, 2022, \$15,133 included in cash is restricted to be used solely for expenditures directly related to obtaining information on criminal activities.

As of December 31, 2022, Crime Stoppers had net assets with donor restrictions of \$23,098 subject to expenditure associated with court fees.

**B: ACT 50 FUND (continued)**

There is currently a pending class action lawsuit against the State of Louisiana challenging the constitutionality of the Act 50 court fines. Any changes to the Act 50 fund could have a significant impact on Crime Stoppers. During 2022, approximately 21% of Crime Stoppers revenue was attributed to Act 50 court fines.

**C: CONCENTRATION OF CREDIT RISK**

From time to time, the cash balance maintained in a certain financial institution may exceed the \$250,000 deposit insurance coverage provided by the FDIC. The uninsured portion amounted to \$346,020 as of December 31, 2022. Management believes the credit risk associated with these deposits is minimal.

**D: LIQUIDITY**

The following reflects Crime Stopper's financial assets as of December 31, 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Cash	\$ 599,274
Receivables	<u>20,654</u>
Total financial assets	619,928
Less contractual imposed restrictions	<u>( 23,098)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 596,830</u>

As part of Crime Stopper's liquidity management, it invests cash in excess of daily requirements in short-term investments.

**E: PROPERTY AND EQUIPMENT**

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

Furniture and equipment	\$ 29,278
Less accumulated depreciation	<u>( 24,649)</u>
	<u>\$ 4,629</u>

Depreciation expense was \$5,856 for the year ended December 31, 2022.

**F: SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 26, 2023, which is the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

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

Year Ended December 31, 2022

*(See Independent Accountant's Review Report)*

<b>Agency Head Name:</b>	Jonathan Dunnam Executive Director
<hr/>	
Purpose:	
Salary	\$ 75,000
Reimbursements: Civic club dues and meals	1,840
Reimbursements: Conferences and travel	4,904
Reimbursements: Office expense	3,119

*See accompanying notes to financial statements*

**CAPITAL REGION CRIME STOPPERS, INC.**  
**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY**  
*As Required by Act 87 of the 2020 Regular Legislative Session*  
Year Ended December 31, 2022  
(See Independent Accountant's Review Report)

*Identifying Information:*

<b>Entity Name</b>	Capital Region Crime Stoppers, Inc.
<b>LLA Entity ID#</b>	7182
<b>Date that reporting period ended</b>	12/31/2022

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2022</b>	<b>Second Six Month Period Ended 12/31/2022</b>
<i>Receipts From:</i>		
City of Baton Rouge Court, Criminal Court Costs/Fees	\$ 7,655	\$ 7,910
East Baton Rouge Sheriff, Criminal Court Costs/Fees	6,592	7,527
Ascension Parish District and Parish Court, Criminal Court Costs/Fees	4,425	3,522
21st Judicial District Court, Criminal Court Costs/Fees	3,008	5,141
City of Donaldsonville Court, Criminal Court Costs/Fees	620	494
City of Gonzales Court, Criminal Court Costs/Fees	718	544
Town of Sorrento, Criminal Court Costs/Fees	34	14
City of Denham Springs Court, Criminal Court Costs/Fees	3,034	1,930
City of Walker Court, Criminal Court Costs/Fees	2,188	2,922
<b>Subtotal Receipts</b>	<b>\$ 28,274</b>	<b>\$ 30,004</b>
<b>Ending Balance of Amounts Assessed but Not Received</b>	<b>\$ -</b>	<b>\$ -</b>

*See accompanying notes to financial statements*

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

March 1, 2023

L.A. Champagne & Co., LLP

4911 Bennington Avenue

Baton Rouge, LA 70808

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022 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 [x]

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 [x]

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

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

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 [x]

**Open Meetings**

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

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

**Budget**

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

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

**Reporting**

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

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



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

Yes  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 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.

Henry Tucker Secretary 6/13/23 Date  
Kouffie Treasurer 6/13/23 Date  
W J Luff President 6-22-2023 Date



## Independent Accountant's Report on Applying Agreed upon Procedures

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

We have performed the procedures enumerated below on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Federal, State, and Local Awards

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Open Meetings**

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

*Management provided evidence indicating that agendas were posted outside the meeting room for an open meeting as required by LA R.S. 42:11 through 42:28.*

## **Budget**

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

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

## **State Audit Law**

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

*The Organization's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2023.*

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

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

## **Prior Comments**

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

*There were no prior year suggestions, recommendations, and/or comments for the year ended December 31, 2021.*

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

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

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

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

*L.A. Champagne & Co, LLP*

*Baton Rouge, Louisiana*

*June 26, 2023*