

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

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

**YEARS ENDED JUNE 30, 2022 AND 2021**

**THE HARRY TOMPSON CENTER, INC.**  
**FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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**BERNARD & FRANKS**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH V. FRANKS II, C.P.A.

NICHOLAS W. LAFRANZ III, C.P.A.

JAMES L. WHITE, C.P.A.

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

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

We have reviewed the accompanying financial statements of The Harry Thompson Center, Inc. (a nonprofit corporation), which comprise the statements of financial position as of June 30, 2022, and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

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

**Accountant's Responsibility**

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

We are required to be independent of The Harry Thompson Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our review.

**Accountant's Conclusion**

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

**Supplementary Information**

The supplementary information included in the Schedule of Compensation, Benefits and Other Payments to the Executive Director is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information, and we do not express an opinion or a conclusion nor provide any assurance on it.

*Bernard & Franks*

Metairie, Louisiana  
December 23, 2022

**THE HARRY TOMPSON CENTER, INC.**

**STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022 AND 2021**

<b>ASSETS</b>	2022	2021
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 848,764	\$ 670,223
Grants receivable	59,674	62,927
Inventory	250	250
Total current assets	\$ 908,688	\$ 733,400
<b>LAND, PROPERTY AND EQUIPMENT</b>		
Less accumulated depreciation and amortization	\$ 9,016	\$ 9,016
	(9,016)	(9,016)
	\$ -	\$ -
Total assets	\$ 908,688	\$ 733,400
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 145	\$ 1,000
Deferred revenues	-	10,000
Payroll related liabilities	12,244	12,244
Total current liabilities	\$ 12,389	\$ 23,244
 <b>NET ASSETS</b>		
Without donor restrictions-undesignated	\$ 896,299	\$ 710,156
Total net assets	\$ 896,299	\$ 710,156
Total liabilities and net assets	\$ 908,688	\$ 733,400

See accompanying notes.

**THE HARRY TOMPSON CENTER, INC.**

**STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
<b>REVENUES, GAINS AND OTHER SUPPORT</b>		
Government grants	\$ 234,090	\$ 212,334
Contributions and grants	258,035	241,222
Fundraising events	223,765	173,871
Payroll Protection Program grant revenue		56,685
Other	5,426	2,440
Total revenues, gains and other support	\$ 721,316	\$ 686,552
<b>EXPENSES</b>		
Program services	\$ 355,715	\$ 310,240
Supporting services:		
Management and general	90,386	90,724
Fund-raising	89,072	76,609
Total expenses	\$ 535,173	\$ 477,573
Change in net assets	\$ 186,143	\$ 208,979
NET ASSETS AT BEGINNING OF YEAR	\$ 710,156	\$ 501,177
NET ASSETS AT END OF YEAR	\$ 896,299	\$ 710,156

See accompanying notes.

**THE HARRY TOMPSON CENTER, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Program Services	Supporting Services		Total
		Management and General	Fund- raising	
Salaries and related expenses:				
Salaries	\$ 218,992	\$ 42,485	\$ 37,174	\$ 298,651
Payroll Taxes	15,971	3,651	3,194	22,816
Employees Benefits	26,652	6,092	5,330	38,074
Workers' compensation	3,000	686	600	4,286
	<u>\$ 264,615</u>	<u>\$ 52,914</u>	<u>\$ 46,298</u>	<u>\$ 363,827</u>
Accounting and auditing	\$ -	\$ 20,580	\$ -	\$ 20,580
Advertising	-	-	6,009	6,009
Bank fees	-	1,808	-	1,808
Dues and subscriptions	-	811	-	811
Insurance	-	4,604	-	4,604
Meetings and conferences	-	1,112	-	1,112
Miscellaneous	-	2,906	-	2,906
Office supplies	-	4,136	-	4,136
Other supplies	12,739	-	12,765	25,504
Occupancy	53,609	-	-	53,609
Postage	-	666	-	666
Professional services	-	849	24,000	24,849
Repairs and maintenance	4,097	-	-	4,097
Volunteer expense	20,655	-	-	20,655
Total expenses	<u>\$ 355,715</u>	<u>\$ 90,386</u>	<u>\$ 89,072</u>	<u>\$ 535,173</u>

See accompanying notes.

**THE HARRY TOMPSON CENTER, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services	Supporting Services		Total
		Management and General	Fund- raising	
Salaries and related expenses:				
Salaries	\$ 200,085	\$ 38,841	\$ 33,986	\$ 272,912
Payroll Taxes	14,598	3,337	2,920	20,855
Employees Benefits	25,768	5,890	5,154	36,812
Workers' compensation	3,609	825	722	5,156
	<u>\$ 244,060</u>	<u>\$ 48,893</u>	<u>\$ 42,782</u>	<u>\$ 335,735</u>
Accounting and auditing	\$ -	\$ 21,015	\$ -	\$ 21,015
Advertising	-	-	3,651	3,651
Bank fees	-	1,769	-	1,769
Depreciation	-	-	-	-
Dues and subscriptions	-	739	-	739
Insurance	-	8,047	-	8,047
Meetings and conferences	-	558	-	558
Miscellaneous	-	1,076	-	1,076
Office supplies	-	4,400	-	4,400
Other supplies	7,313	-	6,926	14,239
Occupancy	38,210	-	-	38,210
Postage	-	551	-	551
Professional services	-	3,424	23,250	26,674
Repairs and maintenance	4,094	-	-	4,094
Staff development	-	252	-	252
Telephone	-	-	-	-
Travel and transportation	-	-	-	-
Volunteer expense	16,563	-	-	16,563
Total expenses	<u>\$ 310,240</u>	<u>\$ 90,724</u>	<u>\$ 76,609</u>	<u>\$ 477,573</u>

See accompanying notes.



**THE HARRY TOMPSON CENTER, INC.**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 186,143	\$ 208,979
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Increase (decrease) in operating assets:		
Accounts receivable	3,253	7,380
Inventory	-	-
Increase (decrease) in operating liabilities:		
Accounts payable	(855)	1,000
Deferred revenues	(10,000)	10,000
Payroll liabilities	-	(13,221)
Net cash provided by operating activities	\$ 178,541	\$ 214,138
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from maturity of certificates of deposit	\$ -	\$ 209,478
Net cash used in investing activities	\$ -	\$ 209,478
 Net increase in cash and cash equivalents	\$ 178,541	\$ 423,616
 Beginning cash and cash equivalents	670,223	246,607
 Ending cash and cash equivalents	\$ 848,764	\$ 670,223

See accompanying notes.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

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

Financial Statement Presentation

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

Basis of Accounting

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

Cash and Cash Equivalents

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

Concentrations

For the year ended June 30, 2022, \$258,035, or 36% of the Center's total gross revenue, was from contributions and grants. Government grants of \$234,090 comprised 32% of gross revenues. Additionally, \$223,765, or 31% of the Center's total gross revenue, was from fundraising; finally, \$5,426, or 1%, was from miscellaneous sources.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentrations (Continued)

For the year ended June 30, 2021, \$241,222, or 35% of the Center's total gross revenue, was from contributions and grants. Government grants amounted to \$212,334 or 31% of gross revenues. Additionally, \$173,871, or 31% of the Center's total gross revenue, was from fundraising, and finally, \$59,1251, or 8%, was from the Payroll Protection Program grant revenues and miscellaneous sources.

Accounts Receivables

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

Donated Services

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

The Center did not recognize revenue for any contributions of donated services for the years ended June 30, 2022, and 2021, respectively. The Center did receive 4,669 hours of volunteer time from various volunteers who provided fundraising, program assistance, and management and governance by the Board of Directors for the year ending June 30, 2022.

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 revenue and expenses. Actual results could differ from those estimates.

Expense Allocation

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

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status

The Center is a nonprofit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Code as other than a private foundation. The Center is also exempt from Louisiana income taxes under the authority of R.S. 47.121(5). The Center believes that it has appropriate support for any tax positions taken and, as such, does not have any uncertain tax positions that are material to financial statements. The Center's Federal Exempt Information Returns (Form 990) for the years ended June 30, 2020, 2021, and 2022 are subject to examination by the IRS, generally for three years after they were filed.

Promises to Give

Unconditional promises to give, if applicable, less an allowance for uncollectible amounts, are recognized as revenue in the period received, and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met, and the promises become unconditional. For the years ended June 30, 2022, and 2021, the Center had no unconditional promises to give.

Property and Equipment

All acquisitions of property and equipment over \$2,500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Leasehold improvements are expensed in the year when they are placed in service since no long-term lease is in place. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful life of the assets. All of the property and equipment is fully depreciated for the years ended June 30, 2022, and 2021.

New Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued Accounting Standards Update (Update) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The Update seeks to increase the transparency of contributed nonfinancial assets for not-for-profit entities through enhancements to presentation and disclosure. The Center has implemented the Update provisions for the year ending June 30, 2022.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements (Continued)

The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (Update) No. 2016-02, *Leases*. The Update seeks to increase transparency and comparability among organizations by recognizing lease assets and liabilities on the balance sheet and disclosing essential information about leasing arrangements. Further guidance from the FASB has deferred the implementation of the Update until years beginning after December 15, 2021, which would require implementation of the new lease guidance effective for the year ending June 30, 2023. Management is evaluating the impact of this standard on the Center's financial statements.

NOTE 2. CASH AND CASH EQUIVALENTS

The Center maintains two bank accounts at one financial institution. These accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) for amounts up to \$250,000 for interest-bearing accounts. Investments at this institution exceeded FDIC limits for the years ended June 30, 2022, and 2021 by \$598,764 and \$420,223, respectively.

NOTE 3. PROPERTY AND EQUIPMENT

Property and equipment on June 30, 2022, and 2021 consisted of the following:

	2022	2021
Furniture & fixtures	\$ 9,016	\$ 9,016
Less: Accumulated depreciation	(9,016)	(9,016)
	\$ -	\$ -

No depreciation expense was recorded for the years ended June 30, 2022, and 2021.

NOTE 4. COMPENSATION

The Board of Directors serves the Center without compensation.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 5. LEASE OF FACILITY

The program and administrative facilities of the Organization are leased under an informal agreement with the St. Joseph Church in New Orleans, Louisiana. The informal agreement requires sharing occupancy expenses among several programs on the Church site. No long-term lease agreement has been executed between the Organization and Church. Both organizations are related by affiliation with the Archdiocese of New Orleans. Occupancy expenses totaled \$39,633 and \$39,633 for the years ended June 30, 2022, and 2021, respectively.

Generally accepted accounting principles require leasehold improvements to be amortized over the lease term. Since no long-term lease exists, leasehold improvements are charged to expense within the year they are placed in service. Leasehold improvements of \$3,705 were expensed as repairs for the year ending June 30, 2022. Leasehold improvements of \$3,705 were expensed as repairs for the year ending June 30, 2021.

NOTE 6. DEFINED CONTRIBUTION PLAN

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

Total retirement benefit expense for the Center was \$5,987 and \$5,336 for the years ended June 30, 2022, and 2021, respectively.

NOTE 7. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Center had the following financial assets available within one year of the statement of financial position date for general expenditures for the years ended June 30, 2022, and 2021:

	2022	2021
Cash and cash equivalents	\$ 848,764	\$ 670,223
Accounts receivable	59,674	62,927
Inventory	250	250
	<u>\$ 908,688</u>	<u>\$ 733,400</u>

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 7. LIQUIDITY AND AVAILABILITY OF RESOURCES (Continued)

None of the financial assets listed above are subject to donor restrictions or other contractual restrictions that make them unavailable for general expenditures within one year of the Statement of Financial Position. The Center has the policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Government grants revenues, which totaled \$234,090 and \$212,334 for the years ended June 30, 2022, and 2021, respectively, are cost reimbursement grants which require expenditures for the grant's purpose in advance, and the grant costs are subsequently billed and reimbursed in the following months to the contracting agency and paid with federal funds. Therefore, 32% and 31% of expenses based on the years ended June 30, 2022, and 2021, respectively, are spent in accordance with approved governmental grants. The Center will only spend such amounts if an approved contract exists.

NOTE 8. SUBSEQUENT EVENTS

Management evaluated subsequent events affecting the Center through December 19, 2022, when the financial statements were available to be issued. All disclosures considered necessary are made in the financial statements.

**SUPPLEMENTARY INFORMATION**



**THE HARRY TOMPSON CENTER, INC.**

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO EXECUTIVE DIRECTOR  
YEAR ENDED JUNE 30, 2022**

Agency Head: Emily Wain, Executive Director

	<u>Amount</u>
Salary	\$ 70,123
Benefits-insurance	6,152
Benefits-retirement	2,010
	<u>\$ 78,285</u>



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

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

We have performed the procedures enumerated below, which were agreed to by The Harry Tompson Center, Inc. and the Louisiana Legislative Auditor, on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2022, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked them "not applicable."

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

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

*Federal, State, and Local Awards*

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

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

<u>Agency</u>	<u>Grant Name</u>	<u>Federal</u>	<u>Expenditure</u>	<u>From</u>	<u>To</u>
UNITY of Greater New Orleans, Inc.	Rapid Rehousing Assistance	HUD	12,153	4/1/2022	3/31/2023
UNITY of Greater New Orleans, Inc.	Coming Home PSH Grant	HUD	8,374	10/1/2021	9/30/2022
UNITY of Greater New Orleans, Inc.	Day Center Grant	HUD	77,699	7/1/2021	6/30/2022
City of New Orleans, Inc.	Emergency Solutions Grant	HUD	114,315	1/1/2022	12/31/2022

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

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

No exceptions were noted.

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

No exceptions were noted.

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

No exceptions were noted.

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

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

No exceptions were noted.

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

No exceptions were noted.

*Open Meetings*

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

This procedure does not apply to this Organization.

*Budget*

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

No exceptions were noted.

*State Audit Law*

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

*Prior Comments and Recommendations*

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

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

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

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



Metairie, Louisiana  
December 23, 2022