

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

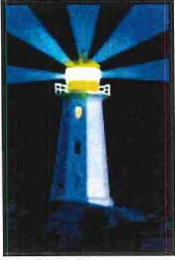
**FINANCIAL STATEMENTS, SUPPLEMENTARY  
INFORMATION AND AGREED-UPON  
PROCEDURE REPORT**

**YEARS ENDED JUNE 30, 2021 AND 2020**

**THE HARRY TOMPSON CENTER, INC.  
FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

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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, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

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

**Accountant's Responsibility**

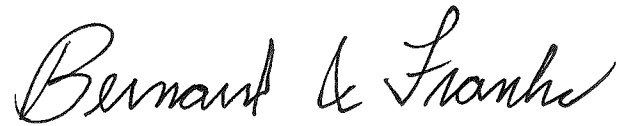
Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting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

**Accountant's Conclusion**

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

**Supplementary Information**

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

A handwritten signature in black ink that reads "Bernard & Franke". The script is cursive and elegant, with the ampersand being particularly stylized.

Metairie, Louisiana  
December 6, 2021

**THE HARRY TOMPSON CENTER, INC.**

**STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2021 AND 2020**

	2021	2020
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 670,223	\$ 246,607
Certificates of deposit	-	209,478
Grants receivable	62,927	70,307
Inventory	250	250
Total current assets	\$ 733,400	\$ 526,642
<b>LAND, PROPERTY AND EQUIPMENT</b>	\$ 9,016	\$ 9,016
Less accumulated depreciation and amortization	(9,016)	(9,016)
	\$ -	\$ -
Total assets	\$ 733,400	\$ 526,642
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 1,000	\$ -
Deferred revenues	10,000	-
Payroll related liabilities	12,244	25,465
Total current liabilities	\$ 23,244	\$ 25,465
 <b>NET ASSETS</b>		
Without donor restrictions	\$ 710,156	\$ 501,177
Total net assets	\$ 710,156	\$ 501,177
Total liabilities and net assets	\$ 733,400	\$ 526,642

See accompanying notes.

**THE HARRY TOMPSON CENTER, INC.**

**STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	Without Donor Restrictions 2021	Without Donor Restrictions 2020
<b>REVENUES, GAINS AND OTHER SUPPORT</b>		
Contributions and grants	\$ 453,556	\$ 379,893
Fundraising events	173,871	152,560
Payroll Protection Program grant revenue	56,685	65,587
Other	2,440	12,954
Total revenues, gains and other support	\$ 686,552	\$ 610,994
 <b>EXPENSES</b>		
Program services	\$ 310,240	\$ 349,377
Supporting services:		
Management and general	90,724	102,347
Fund-raising	76,609	85,436
Total expenses	\$ 477,573	\$ 537,160
 Change in net assets	 \$ 208,979	 \$ 73,834
 NET ASSETS AT BEGINNING OF YEAR	 \$ 501,177	 \$ 427,343
 NET ASSETS AT END OF YEAR	 \$ 710,156	 \$ 501,177

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
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
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.**

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

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

See accompanying notes.



**THE HARRY TOMPSON CENTER, INC.**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 208,979	\$ 73,834
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Increase (decrease) in operating assets:		
Accounts receivable	7,380	(26,370)
Inventory	-	-
Increase (decrease) in operating liabilities:		
Accounts payable	1,000	(868)
Deferred revenues	10,000	-
Payroll liabilities	(13,221)	3,911
Net cash provided by operating activities	<u>\$ 214,138</u>	<u>\$ 50,507</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from maturity of certificates of deposit	\$ 209,478	\$ 206,185
Purchases of certificates of deposit	-	(210,866)
Net cash used in investing activities	<u>\$ 209,478</u>	<u>\$ (4,681)</u>
 Net increase in cash and cash equivalents	\$ 423,616	\$ 45,826
 Beginning cash and cash equivalents	<u>246,607</u>	<u>200,781</u>
 Ending cash and cash equivalents	<u><u>\$ 670,223</u></u>	<u><u>\$ 246,607</u></u>

See accompanying notes.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

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

Financial Statement Presentation

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

Basis of Accounting

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

Cash and Cash Equivalents

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

Concentrations

For the year ended June 30, 2021, \$379,873 or 62% of the Center's total gross revenue was from contributions and grants. Additionally, \$152,560 or 25% of the Center's total gross revenue was from fundraising and finally \$78,541 or 13% was from miscellaneous sources.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentrations (Continued)

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

Accounts Receivables

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

Donated Services

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

Estimates

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

Expense Allocation

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

Income Tax Status

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

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status (Continued)

under authority of R.S. 47.121(5). The Center believes that it has appropriate support for any tax positions taken and, as such, does not have any uncertain tax positions that are material to financial statements. The Center's Federal Exempt Information Returns (Form 990) for years ended June 30, 2019, 2020 and 2021 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, 2021 and 2020, the Center had no unconditional promises to give.

Property and Equipment

All acquisitions of property and equipment in excess of \$2,500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Leasehold improvements are expensed in the year they are placed in service since no long-term lease is in place. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful life of the assets. All of the property and equipment are fully depreciated as for the years ended June 30, 2021 and 2020.

Pending Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which requires that lessees to recognize right-of-use assets and lease liabilities for all leases with terms longer than 12 months. The adoption of this standard is expected to result in the Center's recognizing right-of-use assets and lease liabilities for some leases currently accounted for as operating leases under the legacy lease accounting guidance. Management is evaluating the impact of this standard on the Center's financial statements. Organizations may apply the guidance of Update No. 2016-02 to annual reporting periods beginning after December 15, 2021.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending Accounting Pronouncements (Continued)

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). This ASU amends the existing accounting standards for revenue recognition, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. Organizations may apply the guidance to annual reporting periods beginning after December 15, 2021.

NOTE 2. CASH AND CASH EQUIVALENTS

The Center maintains two bank accounts and the certificates of deposit at one financial institution. These accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) for amounts up to \$250,000 for interest bearing accounts. Investments at this institution exceeded FDIC limits for the years ended June 30, 2021 and 2020 by \$420,223 and \$206,085, respectively.

NOTE 3. CERTIFICATES OF DEPOSIT

The Center invests funds in excess of current working capital needs in certificates of deposit. The certificates of deposit are carried at cost and are therefore not required to be classified in one of the three levels prescribed by the fair value hierarchy. There were no certificates of deposit held at June 30, 2021. Certificates of deposit at June 30, 2020 consisted of the following:

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

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2021 and 2020 consisted of the following:

	2021	2020
Furniture & fixtures	\$ 9,016	\$ 9,016
Less: Accumulated depreciation	(9,016)	(9,016)
	\$ -	\$ -

No depreciation expense was recorded for the years ended June 30, 2021 and 2020.

NOTE 5. COMPENSATION

The Board of Directors serves the Center without compensation.

NOTE 6. LEASE OF FACILITY

The program and administrative facilities of the Center are leased under an informal agreement with the St. Joseph Church in New Orleans, Louisiana. The informal agreement requires a sharing of occupancy expenses among several programs on the Church site. No long-term lease agreement has been executed between the Center and Church. Both organizations are related by affiliation with Archdiocese of New Orleans. Occupancy expenses totaled \$38,210 and \$39,633 for the years ended June 30, 2021 and 2020, respectively.

Generally accepted accounting principles require leasehold improvements to be amortized over the lease term. Since no long-term lease exists, leasehold improvements are expensed in the year they are placed in service. Leasehold improvements of \$4,093 were expensed as repairs for the year ended June 30, 2021. Leasehold improvements of \$3,705 were expensed as repairs for the year ended June 30, 2020.

NOTE 7. DEFINED CONTRIBUTION PLAN

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

Total retirement benefit expense for the Center was \$5,336 and \$7,614 for the years ended June 30, 2021 and 2020, respectively.

**THE HARRY TOMPSON CENTER, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

NOTE 8. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Center had the following financial assets available within one year of the statement of financial position date for general expenditures for the years ended June 30, 2021 and 2020:

	2021	2020
Cash and cash equivalents	\$ 670,223	\$ 246,607
Certificates of deposit	-	209,478
Accounts receivable	62,927	70,307
Inventory	250	250
	\$ 733,400	\$ 526,642

None of the financial assets listed above are subject to donor restrictions or other contractual restrictions that make them unavailable for general expenditures within one year of the Statement of Financial Position. The Center has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. Government grant revenues, which totaled \$453,556 and \$379,893 for the years ended June 30, 2021 and 2020, 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, 95% and 71% of expenses based on the years ended June 30, 2021 and 2020, respectively, are spent in accordance with an approved governmental grants. Such amounts would only be spent by the Center if an approved contract is in place.

NOTE 9. SUBSEQUENT EVENTS

Management has evaluated subsequent events affecting the Center through December 6, 2021, which is the date the financial statements were available to be issued. All disclosures considered necessary are made in the financial statements.

## **SUPPLEMENTARY INFORMATION**

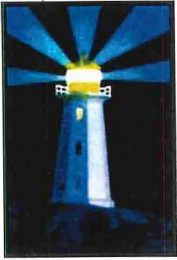


**THE HARRY TOMPSON CENTER, INC.**

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO EXECUTIVE DIRECTOR  
YEAR ENDED JUNE 30, 2021**

Agency Head: Emily Wain, Executive Director

	<u>Amount</u>
Salary	\$ 60,977
Benefits-insurance	5,733
Benefits-retirement	1,660
	<u>\$ 68,370</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, 2021, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked "not applicable."

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

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

*Federal, State, and Local Awards*

1. We determine the federal, state, and local award expenditures by grant and grant year for the year ended June 30, 2021.

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	12,132.00	4/1/2020	3/31/2021
UNITY of Greater New Orleans, Inc.	Coming Home PSH Grant	HUD	10,394.00	10/1/2021	9/30/2020
UNITY of Greater New Orleans, Inc.	Day Center Grant Emergency Solutions	HUD	77,699.00	7/1/2020	6/30/2021
City of New Orleans, Inc.	Grant	HUD	100,000.00	1/1/2021	12/31/2021

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

- We randomly selected six disbursements from each award administered during the period under examination and determined that no more than thirty disbursements in total were tested.

No exceptions were noted.

- We traced the six disbursements for each award to supporting documentation as to 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 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 the federal regulations.
- Eligibility – We determined that the selected disbursements complied with eligibility requirements under federal regulations.
- Reporting – We reviewed federal required reports to determine that they were properly and timely completed.

No exceptions were noted.

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

No exceptions were noted.

*Open Meetings*

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting 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/agency was provided with a comprehensive budget 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 under R.S. 24:513.

No exceptions were noted.

*Prior Comments and Recommendations*

7. Review any 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 to express an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

*Bernard & Frank*

Metairie, Louisiana  
December 6, 2021

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

December 6, 2021 (Date Transmitted)

Bernard & Franks, A Corporation of CPA's (CPA Firm Name)

4141 Veterans Memorial Boulevard, Suite 313 - (CPA Firm Address)

Metairie, Louisiana 70002 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

**Open Meetings**

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

Yes  No  N/A

**Budget**

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

Yes  No  N/A

**Reporting**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

#### **Prior-Year Comments**

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

Yes  No  N/A

#### **General**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

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

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

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

<u>Paul Ryan</u>	Secretary	<u>12/14/21</u>	Date
<u>Coni J. Hester</u>	Treasurer	<u>12/14/21</u>	Date
<u>May A. Brundage</u>	President	<u>12/14/21</u>	Date