

# Louisiana Alliance of Boys & Girls Clubs, Inc.

Financial Statements  
Years Ended December 31, 2022 and 2021

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.



# **Louisiana Alliance of Boys & Girls Clubs, Inc.**

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Financial Statements  
Years Ended December 31, 2022 and 2021

# Louisiana Alliance of Boys & Girls Clubs, Inc.

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421 Fayetteville Street  
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Raleigh, NC 27601

## Independent Accountant's Compilation Report

The Board of Directors  
Louisiana Alliance of Boys & Girls Clubs, Inc.

Management is responsible for the accompanying financial statements of the Louisiana Boys & Girls Clubs, Inc. (the "Organization"), which comprise the statement of financial position as of December 31, 2022 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying 2021 financial statements were previously reviewed by us and we stated that we were not aware of any material modifications that should be made to those financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America in our report dated August 29, 2022, but we have not performed any procedures in connection with that review engagement since that date.

### *Other Matter*

As a recipient of funding from the State of Louisiana, the Organization must adhere to compliance requirements outlined within the Louisiana Governmental Audit Guide. Louisiana Revised Statute (R.S.) 24:513 and 24:514 establishes the due dates of local auditee reports. Audit, review/attestation, and compilation reports are due to the Louisiana Legislative Auditor (LLA) no later than six months after the local auditee's fiscal year end. The Organization was not in compliance with reporting requirements as the compilation report for the period ending December 31, 2022 was submitted to the LLA more than six months after the Organization's year end.

*BDO USA, P.C.*

November 22, 2023

## Financial Statements

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# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Statements of Financial Position

<i>December 31,</i>	2022	2021
<b>Assets</b>		
Cash and cash equivalents	\$ 1,530,331	\$ 288,769
<b>Total assets</b>	<b>\$ 1,530,331</b>	<b>\$ 288,769</b>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable	\$ 4,000	\$ -
Refundable advances	1,500,000	125,000
Due to Clubs	-	115,500
<b>Total liabilities</b>	<b>1,504,000</b>	<b>240,500</b>
Net assets:		
Without donor restrictions	26,331	48,269
<b>Total net assets</b>	<b>26,331</b>	<b>48,269</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,530,331</b>	<b>\$ 288,769</b>

*See Independent Accountant's Compilation Report and the accompanying notes to the financial statements*

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Statements of Activities

<i>Year Ended December 31,</i>	2022	2021
Revenue, gains, and other support without donor restrictions:		
Government grants and contracts	\$ 125,000	\$ 125,000
Member organization dues	21,000	-
<b>Total revenue, gains, and other support without donor restrictions</b>	<b>146,000</b>	<b>125,000</b>
Expenses and losses:		
Leadership training, development, and support of youth programs	161,938	115,500
Management and general	6,000	1
<b>Total expenses and losses</b>	<b>167,938</b>	<b>115,501</b>
Change in net assets without donor restrictions	(21,938)	9,499
Net assets without donor restrictions, at beginning of year	48,269	38,770
<b>Net assets without donor restrictions, at end of year</b>	<b>\$ 26,331</b>	<b>\$ 48,269</b>

*See Independent Accountant's Compilation Report and the accompanying notes to the financial statements.*

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Statements of Cash Flows

<i>Year Ended December 31,</i>	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ (21,938)	\$ 9,499
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Accounts payable	4,000	-
Refundable advances	1,375,000	125,000
Due to Clubs	(115,500)	115,500
Net cash provided by operating activities	1,241,562	249,999
Increase in cash and cash equivalents	1,241,562	249,999
Cash and cash equivalents:		
Beginning of year	288,769	38,770
End of year	\$ 1,530,331	\$ 288,769

*See Independent Accountant's Compilation Report and the accompanying notes to the financial statements.*



# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Statement of Functional Expenses

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<i>Year Ended December 31, 2022</i>	Program Services Leadership Training, Development, and Support of Youth	Management and General	Total Expenses and Losses
Contractual services	\$ 41,000	\$ 6,000	\$ 47,000
Training conferences	5,438	-	5,438
Awards and grants	115,500	-	115,500
<b>Total</b>	<b>\$ 161,938</b>	<b>\$ 6,000</b>	<b>\$ 167,938</b>

*See Independent Accountant's Compilation Report and the accompanying notes to the financial statements.*

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Statement of Functional Expenses

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<i>Year Ended December 31, 2021</i>	Program Services Leadership Training, Development, and Support of Youth	Management and General	Total Expenses and Losses
Awards and grants	\$ 115,500	\$ -	\$ 115,500
Miscellaneous	-	1	1
<b>Total</b>	<b>\$ 115,500</b>	<b>\$ 1</b>	<b>\$ 115,501</b>

*See Independent Accountant's Compilation Report and the accompanying notes to the financial statements.*

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Notes to Financial Statements

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### 1. Description of Organization

The Louisiana Alliance of Boys & Girls Clubs, Inc. (the "Organization") is a nonprofit organization whose purpose is to promote exclusively the social welfare of boys and girls that are served by the Boys & Girls Clubs in the State of Louisiana. The Organization provides a mechanism for joint decision making, communication and exchange of ideas, and cooperative action among Boys & Girls Clubs. The Organization develops and expands quality youth development throughout the State, and also promotes public awareness of youth development and problems facing youth. Boys & Girls Clubs of America ("BGCA") is the parent company of the Organization and the Organization's financial statements are included in the Boys & Girls Clubs of America and Subsidiaries consolidated financial statements.

### 2. Summary of Significant Accounting Policies

#### *Basis of Accounting*

The financial statements of the Organization have been prepared on the accrual basis of accounting.

#### *Basis of Presentation*

The accounting policies of the Organization have been designed to conform to U.S. generally accepted accounting principles ("U.S. GAAP") as applicable to not-for-profit organizations.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Without donor restrictions* - Net assets that are not subject to donor-imposed stipulations.

*With donor restrictions* - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

For conditional contributions, the Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the conditions are met and the restrictions expire in the same reporting period in which the revenue is recognized. For contributions that are unconditional in nature, the Organization reports contributions restricted by donors as increases in net assets without donor restrictions when the donor restriction expires in the same reporting period in which the contribution is received.

#### *Cash and Cash Equivalents*

Cash and cash equivalents consist primarily of interest-bearing checking accounts, savings accounts, and investments with a maturity date of three months or less.

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Notes to Financial Statements

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### *Accounts Payable*

Accounts payable represent balances due to vendors for services provided to the Organization. Also included in accounts payable are amounts due to personnel for costs incurred on behalf of, and/or while providing services to, the Organization.

### *Due to Clubs*

The Organization incurs liabilities representing pending payments due to local Boys & Girls Clubs, generally for the reimbursement of grant expenditures. The liabilities are recognized when the local Clubs have incurred the expense and satisfied the requirements for reimbursement in conjunction with the letter of awards and grant agreements.

### *Revenue Recognition*

The Organization recognizes revenue when it satisfies a performance obligation by transferring a promised good to, or performing a service for, a customer. The amount of revenue recognized reflects the consideration expected to be received in exchange for satisfying distinct performance obligations. Management expects that the period between when goods and services are transferred to their customers and when the customers pay for those goods and services will be one year or less. Therefore, the Organization does not adjust the promised amount of consideration for the effects of a significant financing component.

### *Membership Organization Dues*

The Organization enters into membership agreements with local Clubs to provide services that ultimately further the mission of the Organization to provide reciprocal value to the Club. These Clubs are required to be in compliance with any dues formula and schedule adopted by the Organization's Board of Directors, and remain in good standing. Each member organization in good standing has the opportunity to participate in state-funded Organization grants and contracts, and enter into related subrecipient agreements in accordance with the respective Organization-approved distribution plans and/or as directed by the funders.

Membership dues are billed at the beginning of the membership year. Revenue related to membership agreements totaled \$21,000 and \$0 for the years ended December 31, 2022 and 2021, respectively, as reflected in the statements of activities.

### *Contributions of Financial Assets*

Contribution revenue is recognized at fair value on the earlier of the receipt of cash or an unconditional promise to give. From time to time, the Organization receives promises to give that have certain conditions such as meeting specific performance-related barriers or limiting the Organization's discretion on use of the funds. Other contributions may have revocable features to the promises to give. Such conditional promises to give are recognized when the conditions are substantially met.

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Notes to Financial Statements

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### *Contributions of Non-Financial Assets*

Donated services, property, marketable securities and/or other noncash donations are recorded as contributions at their estimated fair value at the date of donation. During the year ended December 31, 2022 and 2021, the Organization did not received any in-kind contributed services or other non-financial donations.

### *Government Grants and Contracts*

Grants awarded by federal and state agencies or passed through to the Organization from another donor that received funding from the U.S. federal government are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes. As such, the Organization recognizes these amounts contributions in accordance with the guidance under Accounting Standards Codification Topic 605-958. As these revenues are conditionally based on the satisfaction of the Organization either incurring an allowable expenditure or meeting the performance requirements specified in the respective grant contract, revenue is not recognized until the incremental conditions of the grant contract have been met.

### *Refundable Advances*

A transfer of assets (i.e. cash received) that is related to a conditional contribution is accounted for as a refundable advance in unearned revenue in the accompanying statements of financial position, until the conditions have been substantially met or explicitly waived by the donor. Other changes in refundable advances result from timing differences between payments received from donors and the satisfaction of the conditions within the contracts and grant agreements. At December 31, 2022 and 2021, the balance of refundable advances was \$1,500,000 and \$125,000, respectively.

### *Functional Allocation of Expenses*

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management estimates of time and effort.

### *Tax Status*

The Organization is exempt from federal income taxation under Section 501(c)(4) of the Internal Revenue Code ("IRC"), though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). The Organization is not classified as a private foundation. The Organization did not have income unrelated to its exempt purposes during the years ended December 31, 2022 and 2021.

Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of the Income Taxes Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC").

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Notes to Financial Statements

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### ***Concentration of Credit Risk***

Credit risk represents the risk of loss attributable to possible nonperformance by donors and counterparties relative to the terms of agreements and contracts. Financial instruments that are subject to concentrations of credit risk consist primarily of cash and cash equivalents and certain receivables. Cash and cash equivalent accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. The Organization held \$1,530,331 and \$288,769 in cash as of December 31, 2022 and 2021, respectively, of which \$1,280,331 and \$38,769 was uninsured by the Federal Deposit Insurance Corporation, respectively.

### ***Use of Estimates***

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from these estimates.

### ***Fair Values of Financial Instruments***

The Organization's financial instruments consist of cash and cash equivalents, accounts receivable, grants receivable, accounts payable, refundable advances, and due to clubs. Each of these financial instruments is accounted for at cost, which approximate fair value.

### ***New Accounting Pronouncements***

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)* ("ASU 2016-02"). The amendments in ASU 2016-02 create FASB ASC Topic 842, *Leases*, and supersede the requirements in ASC Topic 840, *Leases*. ASU 2016-02 requires the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under ASC Topic 840. Under the guidance of ASU 2016-02, a lessee should recognize in the balance sheet a liability to make lease payments (lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The accounting applied by a lessor under ASU 2016-02 is largely unchanged from that applied under ASC Topic 840. The standard was effective for the Organization for the year ended December 31, 2022. The adoption of this standard did not have a material impact on the financial statements.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations through enhancements to presentation and disclosure. ASU No. 2020-07 was issued to address certain stakeholders' concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by not-for-profits, as well as the amount of those contributions used in an entity's programs and other activities. The standard was effective for the Organization for the year ended December 31, 2022. The adoption of this standard did not have a material impact on the financial statements.

## **3. Liquidity and Availability**

The Organization's cash and cash equivalents totaling \$1,530,331 and \$288,769 are available for general expenditure within one year of December 31, 2022 and 2021, respectively. The Organization manages its financial assets to be available as its operating expenditures, liability and other obligations come due.

# Louisiana Alliance of Boys & Girls Clubs, Inc.

## Notes to Financial Statements

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### **4. Government Grants and Contracts**

During 2022 and 2021, the Organization recognized revenue totaling \$125,000 related primarily to pass-through funds from the State of Louisiana Department of the Treasury. Of this amount, \$115,500 was passed through to member local clubs for leadership training, development and support of youth programs during 2022 and 2021.

### **5. Related Party Activities**

The Organization paid \$6,000 and \$0 in 2022 and 2021, respectively, to Boys & Girls Clubs of America for providing the Organization with certain staff, financial accounting and conferences.

### **6. Commitments and Contingencies**

State and federally funded programs are routinely subject to special audits that could result in claims against the resources of the Organization. Management does not believe that there will be any claims arising from such audits that could have a material adverse effect on the Organization's financial position.

### **7. Subsequent Events**

Subsequent events have been evaluated by management of the Organization through November 22, 2023, the date on which the financial statements were available for issuance and determined that all significant events and disclosures are included in the financial statements.



## **Louisiana Alliance of Boys & Girls Clubs, Inc.**

Agency Attestation Questionnaire  
Year Ended December 31, 2022

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.





# **Louisiana Alliance of Boys & Girls Clubs, Inc.**

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Agency Attestation Questionnaire  
Year Ended December 31, 2022

# Louisiana Alliance of Boys & Girls Clubs, Inc.

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## Independent Accountant’s Report on Applying Agreed-Upon Procedures

The Board of Directors  
Louisiana Alliance of Boys & Girls Clubs, Inc.

We have performed the procedures enumerated below on the Louisiana Alliance of Boys & Girls Clubs, Inc.’s (the “Agency”) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Louisiana Alliance of Boys & Girls Clubs, Inc.’s management is responsible for its financial records and compliance with applicable laws and regulations.

The Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc.’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. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the sufficiency of the procedures described below, either for the purpose for which the report has been requested or for any other purpose.

The procedures that we performed and the associated findings are as follows:

### Federal, State, and Local Awards

1. We obtained 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.

**Result:** The Agency’s management provided the following list of expenditures of state funds appropriated to the Alliance in accordance with Act 119 of the 2021 Regular Legislative Session of the Louisiana Legislature. The Agency’s management noted that there were no other federal, state, or local grant award expenditures for the fiscal year. We agreed the list of expenditures to the general ledger. No exceptions were noted.

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Louisiana Department of the Treasury - Act 119 of 2021 State Aid to Local Government Entities	2021	N/A	\$115,500
Total Expenditures			\$115,500



2. For each federal, state, and local grant award, we randomly selected six disbursements from the sole grant administered during the fiscal year, noting there were only eight disbursements in total.

**Result:** The following six disbursements were selected:

Date	Payee	Description	Type	Amount
3/31/2022	BGC North LA	LA State Grant Distribution - BGC North LA (Q1 2022)	Awards to Local Clubs	\$ 16,500
3/31/2022	- BGC Acadiana	LA State Grant Distribution - BGC Acadiana (Q1 2022)	Awards to Local Clubs	\$ 16,500
7/27/2022	TSABGCS	LA State Grant Distribution - TSABGCS (Q2 2022)	Awards to Local Clubs	\$ 2,750
7/27/2022	- BGC Acadiana	LA State Grant Distribution - BGC Acadiana (Q2 2022)	Awards to Local Clubs	\$ 16,500
7/27/2022	BGC North LA	LA State Grant Distribution - BGC North LA (Q2 2022)	Awards to Local Clubs	\$ 16,500
7/27/2022	BGC Metro LA	LA State Grant Distribution - BGC Metro LA (Q2 2022)	Awards to Local Clubs	\$ 22,000

3. We obtained documentation for the disbursements selected in Procedure 2. We compared the selected disbursements to supporting documentation obtained from the Agency’s management.

**Result:** The disbursements selected agreed to the amount and payees noted in the supporting documentation. No exceptions were noted.

4. We obtained the journal entries related to the selected disbursements in order to review the fund and general ledger account coding.

**Result:** The fund and general ledger coding for the journal entries obtained related to the selected disbursements were coded as LA012-22. No exceptions were noted.

5. We obtained documentation for each of the selected disbursements, and also obtained the Agency’s documented policies and procedures.

**Result:** The documentation obtained included approvals that were in accordance with the Agency’s policies and procedures. No exceptions were noted.

6. We obtained the grant agreement for Act 119 of 2021 State Aid to Local Government Entities. We compared 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.

**Result:** The relevant grant agreement related to the state funds appropriated to the Agency in accordance with Act 119 is the Cooperative Endeavor Agreement (“grant agreement”). We obtained and reviewed the grant agreement noting the following:

**A. Activities allowed or unallowed**

We compared documentation for each of the disbursements with program compliance requirements related to services allowed or not allowed per the Cooperative Endeavor Agreement.





*Result:* Did not note any disbursements that appeared to be related to services that were not allowed.

### *B. Eligibility*

The Cooperative Endeavor Agreement specifies the number of youth that the Agency should serve at Boys & Girls Clubs sites in the State of Louisiana. Eligibility was therefore interpreted as limited to Boys & Girls Clubs locations in Louisiana.

*Result:* We did not note any disbursements that were to Boys & Girls Clubs locations outside of the State of Louisiana.

### *C. Reporting*

We traced the documentation for each of the selected disbursements to the respective quarterly progress reports prepared by the Agency.

*Results:* The selected disbursements were appropriately included in the respective quarterly progress reports. No exceptions were noted.

We inquired of the Agency's management as to whether close-out reports for the program selected in Procedure 2 were required.

*Results:* Management represented that close-out reports were not required.

## **Open Meetings**

7. We inquired of the Agency's management as to whether agendas for meetings recorded in the minute book were required to be posted under Louisiana Revised Statute 42:11 through 42:28 (the open meetings law).

*Result:* Management represented that Louisiana Revised Statute 42:11 through 42:28 is not applicable to the Agency. We reviewed the statute and did not note any provisions that appeared to apply to the Agency.

8. As the grant exceeded five thousand dollars, we obtained the comprehensive grant budget that the Agency provided to state grantor agency and reviewed the budget, the grant purpose and duration, and whether the budget also included specific goals, objectives, and measures of performance.

*Result:* The budget accompanying the state funds appropriated to the Agency in accordance with Act 119 of 2021 Regular Legislative Session of the Louisiana Legislature included the purpose and the duration of the grant. The budget also included attachments that outlined specific goals, objectives, and measures of performance.



## State Audit Law

9. We inquired of management as to whether the agency provided for a timely report in accordance with R.S. 24:513.

**Result:** The Louisiana Alliance of Boys & Girls Clubs, Inc.'s report was submitted to the Legislative Auditor after the statutory due date of June 30, 2022.

10. We inquired of management as to 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).

**Result:** Management represented that the Louisiana Alliance of Boys & Girls Clubs, Inc. did not enter into any contracts during the fiscal year that were subject to the public bid law.

## Prior-Year Comments

11. We inquired of management as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

**Result:** Management represented that there were no prior year suggestions, recommendations, and/or comments to be resolved.

We were engaged by the Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc.'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 Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc.'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, and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

BDO USA, P.C.

November 22, 2023



**LOUISIANA COMPLIANCE QUESTIONNAIRE**  
**(For Audit Engagements of Quasi-Public Agencies)**

11/1/23 (Date Transmitted)

BDO USA, LLP (CPA Firm Name)  
421 Fayetteville Street, Suite 300 (CPA Firm Address)  
Raleigh, NC 26701 (City, State Zip)

In connection with your audit of our financial statements as of 12/31/22 and for January – December 2022 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of 11/1/2023 (date completed/date of the representations).

**PART I. Agency Profile**

1. Name and address of the organization.

Louisiana Alliance of Boys & Girls Clubs, Inc.  
 1405 West Pinhook Road  
 Lafayette, LA 70503

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

<b>Board Role</b>	<b>Name</b>	<b>Address</b>	<b>Email</b>	<b>Work Phone</b>
President	Drake Mills	Boys & Girls Club of North Louisiana 1511 Trenton St Ruston, LA 71270	<a href="mailto:drake@ctbonline.com">drake@ctbonline.com</a>	(318) 254-7422
Vice President	Brach Myers	Boys & Girls Clubs of Acadiana 901 Hugh Wallis Rd S Lafayette, LA 70508	<a href="mailto:brach.myers@lhcgrouop.com">brach.myers@lhcgrouop.com</a>	(337) 769-0708
Board Member	Angel Nelson	Boys & Girls Clubs of Greater Baton Rouge 8281 Goodwood Blvd, Suite A Baton Rouge, LA 70806	<a href="mailto:angel@bgcmetrolouisiana.org">angel@bgcmetrolouisiana.org</a>	(225) 383-3928
Board Member	Eldonta Osborne	Boys & Girls Club of North Louisiana 300 Memorial Dr, Ruston, LA 71270	<a href="mailto:eosborne@bgcofnl.org">eosborne@bgcofnl.org</a>	(318) 607-7295
Board Member	Laura Ferrell	9243 Gulf Beach Hwy Cameron, LA 70631	<a href="mailto:laura.ferrell@cheniere.com">laura.ferrell@cheniere.com</a>	
Board Member	Ashley Heffernan Kaiser, Esq.	BGCA – GR 440 1st St NW Ste 1020 Washington, DC 20001	<a href="mailto:akaiser@bgca.org">akaiser@bgca.org</a>	(443) 949-9312

<b>Board Role</b>	<b>Name</b>	<b>Address</b>	<b>Email</b>	<b>Work Phone</b>
Board Member	Stacy Blackmon	BGCA - Field Services (Major Metro) 1275 Peachtree St NE Atlanta, GA 30309	<a href="mailto:sblackmon@bgca.org">sblackmon@bgca.org</a>	<a href="tel:(404)487-5206">(404) 487-5206</a>
Board Member	Alex Knapp	BGCA – GR 440 1st St NW Ste 1020 Washington, DC 20001	<a href="mailto:aknapp@bgca.org">aknapp@bgca.org</a>	<a href="tel:(202)507-6670">(202) 507-6670</a>
Board Member	Terri Dorsey	BGCA - Field Operations 1275 Peachtree St NE Atlanta, GA 30309	<a href="mailto:tdorsey@bgca.org">tdorsey@bgca.org</a>	<a href="tel:(404)487-5983">(404) 487-5983</a>
Board Member	Joe Ethier	BGCA - Field Services (SE) 1275 Peachtree St NE Atlanta, GA 30309	<a href="mailto:jethier@bgca.org">jethier@bgca.org</a>	<a href="tel:(404)487-5632">(404) 487-5632</a>
Board Member	Lisa Hurst	BGCA - Field Services (SE) 1275 Peachtree St NE Atlanta, GA 30309	<a href="mailto:lhurst@bgca.org">lhurst@bgca.org</a>	<a href="tel:(404)487-5784">(404) 487-5784</a>

**Fiscal Agent:**

Boys & Girls Clubs of America (Shelby Mahoney)  
1275 Peachtree St NE  
Atlanta, GA 30309  
(404) 487-5700  
[smahoney@bgca.org](mailto:smahoney@bgca.org)

3. Period of time covered by this questionnaire.

January 1 – December 31, 2022

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

The Louisiana Alliance of Boys & Girls Clubs is organized per the Louisiana Nonprofit Corporation Law, under Title 12 of the Louisiana Revised Statutes, as a non-profit organization. We are recognized as a 501(c)(4) social welfare organization by the Internal Revenue Service.

5. Briefly describe the public services provided.

The Louisiana Alliance of Boys & Girls Clubs, Inc. coordinates youth development services and resources for Boys & Girls Clubs across the state of Louisiana.

6. Expiration date of current elected/appointed officials' terms.

<b>Board Role</b>	<b>Name</b>	<b>Term Expires</b>
President	Drake Mills	8/31/24
Vice President	Brach Myers	8/31/24
Board Member	Angel Nelson	8/31/24
Board Member	Eldonta Osborne	8/31/24
Board Member	Laura Ferrell	8/31/24
Board Member	Ashley Heffernan Kaiser, Esq.	Appointed (BGCA)
Board Member	Stacy Blackmon	Appointed (BGCA)
Board Member	Alex Knapp	Appointed (BGCA)
Board Member	Terri Dorsey	Appointed (BGCA)
Board Member	Joe Ethier	Appointed (BGCA)



Board Role	Name	Term Expires
Board Member	Lisa Hurst	Appointed (BGCA)

**Part II. Federal, State, and Local Awards**

7. 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

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes  No  N/A

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes  No  N/A

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes  No  N/A

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes  No  N/A

**Part III. Public Records**

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes  No  N/A

**Part IV. Open Meetings**

19. 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

**Part V. Budget**

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes  No  N/A

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

Yes  No  N/A

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes  No  N/A

**Part VI. Reporting**

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes  No  N/A

24. 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

25. 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

26. 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

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

Secretary \_\_\_\_\_ Date \_\_\_\_\_  
Treasurer 11/9/23 Date \_\_\_\_\_  
President 10/2/23 Date \_\_\_\_\_