

LOUISIANA ALLIANCE OF
CHILDREN'S ADVOCACY CENTERS
NEW ORLEANS, LOUISIANA
LOUISIANA LEGISLATIVE AUDITOR
STATEWIDE AGREED-UPON PROCEDURES
FOR THE PERIOD
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021



ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors and Management of
Louisiana Alliance of Children's Advocacy Centers

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Louisiana Alliance of Children's Advocacy Centers' management is responsible for those C/C areas identified in the SAUPs.

Louisiana Alliance of Children's Advocacy Centers has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are attached in Schedule "1."

We were engaged by Louisiana Alliance of Children's Advocacy Centers to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Louisiana Alliance of Children's Advocacy Centers and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

June 27, 2022
New Orleans, Louisiana


Certified Public Accountants

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES
JANUARY 1, 2021 – DECEMBER 31, 2021

WRITTEN POLICIES AND PROCEDURES

1. **Procedures:** Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
 - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - h) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

WRITTEN POLICIES AND PROCEDURES (CONTINUED)

- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: The written policies and procedures entirely address the functions of budgeting, disbursements, receipts/collections, payroll/personnel, travel and expense reimbursement, information technology, disaster recovery and business continuity listed above. Debt service is not applicable as the Organization does not have any debt. Ethics and sexual harassment are not applicable as the Organization is a private not-for-profit entity. The written policies and procedures for purchasing do not address how vendors are added to the vendor list or documentation required to be maintained for all bids and price quotes; contracting does not include types of services requiring written contracts, standard terms and conditions, legal review, or monitoring process; credit cards do not include required approvers of statements or monitoring card usage.

BOARD OR FINANCE COMMITTEE

- 2. **Procedures:** Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) Observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

BOARD OR FINANCE COMMITTEE (CONTINUED)

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: Obtained the board committee meeting minutes for fiscal year. The board meets on a quarterly basis and financial comparison of quarterly and annual financial comparisons were discussed.

BANK RECONCILIATIONS

3. **Procedures:** Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date. Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation. Bank reconciliations had no reconciling items outstanding for more than 12 months at the statement closing date. The reconciled balance for the final month of the fiscal period agrees to the general ledger.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

COLLECTIONS

4. **Procedures:** Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5):
5. **Procedures:** For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: Not applicable as the Organization does not make any deposits. All collections are directed deposited into the Organization's bank account.

6. **Procedures:** Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Results: The Organization has an insurance policy that covers theft and it was enforced during the fiscal period.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

COLLECTIONS (CONTINUED)

7. **Procedures:** Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Results: Not applicable.

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

8. **Procedures:** Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5):

Results: Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. The entity has one location.

9. **Procedures:** For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- f) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - g) At least two employees are involved in processing and approving payments to vendors.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

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

- h) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
- i) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: The Organization had at least two employees involved in initiating a purchase request, approving a purchase, placing an order/making the purchase, and processing and approving payments to vendors. The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files. Either the employee responsible for signing checks mails the payment or gives the signed checks to another employee to mail who is not responsible for processing payments.

10. **Procedures:** For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe that the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: The 5 disbursements matched the related original invoice/billing statement. The disbursement documentation included evidence of segregation of duties.

CREDIT CARDS/DEBIT CARDS/P-CARDS

11. **Procedure:** Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: Obtained a listing of all active credit cards and representation the listing is complete.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

CREDIT CARDS/DEBIT CARDS/P-CARDS (CONTINUED)

12. **Procedures:** Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
- b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: The monthly statements were approved in writing. There were no finance charges and/or late fees assessed on the selected statements.

13. **Procedure:** Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: Observed that all transactions had an original itemized receipt that identifies precisely what was purchased except for one transaction that did not have a receipt or any other documentation. None of the transactions had written documentation of the business/public purpose. One transaction was for a meal and included the individuals participating in the meal.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

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

14. **Procedures:** Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: Each reimbursement agreed to the itemized receipt, supporting documentation of the business/public purpose, and the reimbursement was reviewed and approved in writing by someone other than the person receiving the reimbursement.

CONTRACTS

15. **Procedures:** Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

CONTRACTS (CONTINUED)

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that the amendments were made in compliance with contract terms (e.g., if approval is required for any amendment, was approval documented)
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: The five sampled contracts were not required by law to be bid in accordance with the Louisiana Procurement Code or Public Bid Law. Each contract was approved by the governing board. There were no amendments to the contracts and all the payments agreed to the terms and conditions of the contract.

PAYROLL AND PERSONNEL

16. **Procedures:** Obtain a listing of employees and officials employed during the fiscal period, and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: Obtained a listing of employees and officials employed during the fiscal period and management's that the listing is complete.

17. **Procedures:** Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: Each employee selected had documentation of daily attendance and leave, supervisors approved the attendance and leave forms, any the observed pay rate agreed to the authorized personnel file. The Organization is not maintaining cumulative leave records.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

PAYROLL AND PERSONNEL (CONTINUED)

18. **Procedures:** Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employees' or officials' cumulative leave records, agree the pay rates to the employees' or officials' authorized pay rates in the employees' or officials' personnel files and agree the termination payment to entity policy.

Results: Not applicable; no terminations were made during the fiscal period.

19. **Procedures:** Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Results: Obtained management's representation that all taxes, payroll taxes, retirement contribution, and employee benefit premiums had been paid and required forms were filed timely.

ETHICS

20. **Procedures:** Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b) Observe that the documentation demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: Not applicable to the Organization, as it is a non-profit.

DEBT SERVICE

21. **Procedures:** Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Results: Not applicable. The Organization does not have any debt.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

DEBT SERVICE (CONTINUED)

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

Results: Not applicable. The Organization does not have any debt.

FRAUD

23. **Procedures:** Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: There were no misappropriations of public funds and assets during the fiscal period.

24. **Procedures:** Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: The Organization does not have the required fraud notice on its website or posted on its premises.

INFORMATION TECHNOLOGY/DISASTER RECOVERY/ BUSINESS CONTINUITY

25. **Procedures:** Perform the following procedures:

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
AGREED-UPON PROCEDURES (CONTINUED)
JANUARY 1, 2021 – DECEMBER 31, 2021

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

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

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

SEXUAL HARASSMENT

26. **Procedures:** Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

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

27. **Procedures:** Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

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

28. **Procedures:** Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

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



June 30, 2022

Louisiana Legislative Auditor

Louisiana Alliance of Children's Advocacy Centers respectfully submits the following corrective action plan for items identified pursuant to the agreed-upon procedures in accordance with Statewide Agreed Upon Procedures.

Name and address of independent public accounting firm:

Ericksen Krentel, L.L.P.
4227 Canal Street
New Orleans, LA 70119

Engagement Period: January 1, 2021 – December 31, 2021

The exceptions from the statewide agreed-upon procedures report are discussed below:

Written Policies and Procedures

Exceptions: The written policies and procedures for purchasing do not address how vendors are added to the vendor list or documentation required to be maintained for all bids and price quotes; contracting does not include types of services requiring written contracts, standard terms and conditions, legal review, or monitoring process; credit cards do not include required approvers of statements or monitoring card usage.

Credit Cards/Debit Cards

Exceptions: None of the transactions had written documentation of the business/public purpose.

Payroll and Personnel

Exceptions: The Organization is not maintaining cumulative leave records.



LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS

Fraud Notice

Exceptions: The Organization does not have the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds posted on its website or premises.

Management's Response to Exceptions: Management has noted and agrees with the above exceptions. Management will consider the effects of such exceptions and the need to enhance key controls or compensating controls in the identified areas.

If there are any questions regarding this plan, please contact Jenny Dexter, Executive Director at (504) 715-4955.

Sincerely,

Executive Director

Signature

Title

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS

NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED

DECEMBER 31, 2021 AND 2020



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Management of
Louisiana Alliance of Children's Advocacy Centers
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Louisiana Alliance of Children's Advocacy Centers, (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Louisiana Alliance of Children's Advocacy Centers as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Louisiana Alliance of Children's Advocacy Centers, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Louisiana Alliance of Children's Advocacy Centers's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



To the Board of Directors and Management of
Louisiana Alliance of Children's Advocacy Centers
New Orleans, Louisiana
June 27, 2022

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Alliance of Children's Advocacy Centers's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Louisiana Alliance of Children's Advocacy Centers's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



ERICKSEN KRENTEL LLP

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Board of Directors and Management of
Louisiana Alliance of Children’s Advocacy Centers
New Orleans, Louisiana
June 27, 2022

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer, as required by Louisiana Revised Statute 24:513 A.(3), is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022 on our consideration of Louisiana Alliance of Children’s Advocacy Centers’ internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Louisiana Alliance of Children’s Advocacy Centers’ internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana Alliance of Children’s Advocacy Centers’ internal control over financial reporting and compliance.

June 27, 2022
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

FINANCIAL STATEMENTS

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021 AND 2020

	2021	2020
<u>ASSETS</u>		
<u>CURRENT ASSETS:</u>		
Cash and cash equivalents	\$ 946,168	\$ 484,103
Grants and membership receivable	144,521	215,867
Total current assets	1,090,689	699,970
<u>PROPERTY AND EQUIPMENT:</u>		
Office equipment	131,443	56,369
Accumulated depreciation	(22,465)	(2,500)
Property and equipment, net	108,978	53,869
<u>OTHER ASSETS:</u>		
Security deposits	2,160	3,622
Total assets	\$ 1,201,827	\$ 757,461
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES:</u>		
Accounts payable	\$ 185,245	\$ 83,327
Accrued payroll and related taxes	12,462	10,453
Total current liabilities	197,707	93,780
Total liabilities	197,707	93,780
<u>NET ASSETS:</u>		
Without donor restrictions	215,002	165,869
With donor restrictions	789,118	497,812
Total net assets	1,004,120	663,681
Total liabilities and net assets	\$ 1,201,827	\$ 757,461

See accompanying NOTES TO FINANCIAL STATEMENTS

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUE, GAINS, AND OTHER SUPPORT:</u>			
Contributed support:			
Grants	\$ 877,581	\$ 500,000	\$ 1,377,581
State General Funds	-	750,000	750,000
Contributions	149	-	149
Membership	8,000	-	8,000
Interest income	1,295	-	1,295
Other income	-	-	-
In-kind contributions	-	-	-
Net assets released from restrictions	<u>958,694</u>	<u>(958,694)</u>	<u>-</u>
Total revenue, gains, and other support	<u>1,845,719</u>	<u>291,306</u>	<u>2,137,025</u>
<u>EXPENSES:</u>			
Program services	1,756,503	-	1,756,503
Supporting services:			
Management and general	<u>40,083</u>	<u>-</u>	<u>40,083</u>
Total expenses	<u>1,796,586</u>	<u>-</u>	<u>1,796,586</u>
<u>CHANGE IN NET ASSETS</u>	49,133	291,306	340,439
Net assets - beginning of year	<u>165,869</u>	<u>497,812</u>	<u>663,681</u>
Net assets - end of year	<u>\$ 215,002</u>	<u>\$ 789,118</u>	<u>\$ 1,004,120</u>

See accompanying NOTES TO FINANCIAL STATEMENTS

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUE, GAINS, AND OTHER SUPPORT:</u>			
Contributed support:			
Grants	\$ 760,567	\$ -	\$ 760,567
State General Funds	-	750,000	750,000
Contributions	300,147	-	300,147
Membership	2,000	-	2,000
Interest income	1,830	-	1,830
Other income	589	-	589
In-kind contributions	3,587	-	3,587
Net assets released from restrictions	<u>252,188</u>	<u>(252,188)</u>	<u>-</u>
 Total revenue, gains, and other support	 <u>1,320,908</u>	 <u>497,812</u>	 <u>1,818,720</u>
<u>EXPENSES:</u>			
Program services	1,223,978	-	1,223,978
Supporting services:			
Management and general	<u>21,300</u>	<u>-</u>	<u>21,300</u>
 Total expenses	 <u>1,245,278</u>	 <u>-</u>	 <u>1,245,278</u>
<u>CHANGE IN NET ASSETS</u>	 75,630	 497,812	 573,442
Net assets - beginning of year	<u>90,239</u>	<u>-</u>	<u>90,239</u>
Net assets - end of year	<u>\$ 165,869</u>	<u>\$ 497,812</u>	<u>\$ 663,681</u>

See accompanying NOTES TO FINANCIAL STATEMENTS

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Program Services							Supporting Services		
	LCLE VOCA Grants	NCA Child Abuse Grants	DOA/OVC LYCTC Contract	SRCAC Child Abuse Grants	State Funding	CAPTA Grant	Other	Total Program Services	Management and General	Total
Salaries and wages	\$ 110,946	\$ 36,506	\$ 38,560	\$ -	\$ 34,642	\$ 19,177	\$ -	\$ 239,831	\$ 2,482	\$ 242,313
Payroll taxes and related benefits	17,307	4,681	6,144	-	5,043	1,712	-	34,887	12,404	47,291
Total salaries and related expenses	128,253	41,187	44,704	-	39,685	20,889	-	274,718	14,886	289,604
Contractors	16,900	12,725	12,675	-	3,128	-	-	45,428	-	45,428
Equipment expense	310	1,093	-	-	-	-	-	1,403	-	1,403
Miscellaneous	198	8,283	-	-	985	-	-	9,466	1,104	10,570
Professional fees	-	-	-	-	24,520	-	-	24,520	325	24,845
Subgrant payments	-	28,000	354,489	-	702,656	151,379	-	1,236,524	-	1,236,524
Supplies and operating expenses	74,106	9,343	-	14,250	2,115	-	-	99,814	3,804	103,618
Travel	2,229	4,466	222	-	299	-	-	7,216	-	7,216
Depreciation	-	-	-	-	-	-	-	-	19,964	19,964
Insurance	-	4,386	-	-	-	-	-	4,386	-	4,386
Rent & lease	12,512	9,850	-	-	3,966	-	-	26,328	-	26,328
Training	14,900	11,500	300	-	-	-	-	26,700	-	26,700
Total functional expenses	\$ 249,408	\$ 130,833	\$ 412,390	\$ 14,250	\$ 777,354	\$ 172,268	\$ -	\$ 1,756,503	\$ 40,083	\$ 1,796,586

See accompanying NOTES TO FINANCIAL STATEMENTS

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Program Services							Supporting Services		
	LCLE VOCA Grants	NCA Child Abuse Grants	DOA/OVC LYCTC Contract	SRCAC Child Abuse Grants	State Funding	CAPTA Grant	Other	Total Program Services	Management and General	Total
Salaries and wages	\$ 72,728	\$ 15,403	\$ 30,035	\$ 11,717	\$ 7,950	\$ -	\$ -	\$ 137,833	\$ 1,864	\$ 139,697
Payroll taxes and related benefits	9,988	2,135	3,882	1,661	846	-	-	18,512	164	18,676
Total salaries and related expenses	82,716	17,538	33,917	13,378	8,796	-	-	156,345	2,028	158,373
Contractors	31,705	3,964	3,168	-	-	-	-	38,837	3,256	42,093
Equipment expense	1,715	-	-	991	872	-	-	3,578	-	3,578
Miscellaneous	1,912	1,567	-	-	-	-	-	3,479	1,932	5,411
Professional fees	-	7,500	-	-	4,500	-	-	12,000	4,250	16,250
Subgrant payments	-	41,322	350,421	-	237,573	-	260,000	889,316	-	889,316
Supplies and operating expenses	51,226	20,517	-	-	447	-	-	72,190	3,278	75,468
Travel	3,757	3,640	1,520	110	-	-	-	9,027	1,466	10,493
Depreciation	-	-	-	-	-	-	-	-	2,458	2,458
Insurance	-	-	-	-	-	-	-	-	2,632	2,632
Rent & lease	15,946	-	-	-	-	-	-	15,946	-	15,946
Training	-	23,260	-	-	-	-	-	23,260	-	23,260
Total functional expenses	\$ 188,977	\$ 119,308	\$ 389,026	\$ 14,479	\$ 252,188	\$ -	\$ 260,000	\$ 1,223,978	\$ 21,300	\$ 1,245,278

See accompanying NOTES TO FINANCIAL STATEMENTS

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>CASH FLOWS FROM (USED FOR)</u>		
<u>OPERATING ACTIVITIES:</u>		
Change in net assets	\$ 340,439	\$ 573,442
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	19,964	2,458
Decrease (increase) in:		
Grants and membership receivable	71,346	(159,262)
Security deposits	1,462	(3,622)
Increase (decrease) in:		
Accounts payable	101,918	76,282
Accrued payroll and related taxes	2,009	6,991
	<u>537,138</u>	<u>496,289</u>
<u>CASH FLOWS FROM (USED FOR)</u>		
<u>INVESTING ACTIVITIES:</u>		
Purchases of property and equipment	<u>(75,073)</u>	<u>(52,961)</u>
Net cash (used for) investing activities	<u>(75,073)</u>	<u>(52,961)</u>
<u>CASH FLOWS FROM (USED FOR)</u>		
<u>FINANCING ACTIVITIES:</u>		
Proceeds from line of credit	10,000	-
Payments on line of credit	<u>(10,000)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	<u>462,065</u>	<u>443,328</u>
Cash and cash equivalents, beginning of year	<u>484,103</u>	<u>40,775</u>
Cash and cash equivalents, end of year	<u>\$ 946,168</u>	<u>\$ 484,103</u>

See accompanying NOTES TO FINANCIAL STATEMENTS

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Louisiana Alliance of Children's Advocacy Centers (the Alliance) is a nonprofit organization dedicated to supporting the development, growth, and continuation of Children's Advocacy Centers (CACs) in the State of Louisiana. This includes supporting the CAC member programs in the education of the public, the legislature, and the courts in Louisiana regarding the status and needs of abused children.

The Alliance is supported by member contributions and by grant funds and contracts from the National Children's Alliance, the State of Louisiana, and the Southern Regional Chapter of CACs to provide administration, training and support of the Alliance and the participating CAC members.

Basis of Accounting and Financial Reporting Framework

The financial statements of the Alliance have been prepared on the accrual basis of accounting and accordingly revenues and gains are recognized when earned, and expenses and losses are recognized when incurred in accordance with accounting principles generally accepted in the United States of America as promulgated by the Financial Accounting Standards Board.

Basis of Presentation

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

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

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

Estimates

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

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021 AND 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operations

The Alliance has entered into grant agreements and reimbursement contracts with various local, state, and federal governmental entities. Noncompliance with the terms of these agreements and contracts could have a significant adverse effect on the operations of the Alliance.

Cash and Cash Equivalents

The Alliance considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Grants and Membership Receivable

Management closely monitors outstanding receivable balances and estimates an allowance for uncollectible receivables based on prior experience. Balances that are determined to be uncollectible are written off. Management has determined that all receivable balances are fully collectible. Accordingly, no provision for doubtful accounts is considered necessary as of December 31, 2021 and 2020.

Property and Equipment

Property and equipment are recorded at cost when purchased and at fair market value when received as a donation. Property and equipment exceeding \$1,000 is capitalized. Expenditures for maintenance, repairs, and minor renewals are charged against earnings as incurred. Depreciation is computed using the straight-line method over the useful lives of the assets. The lives range from 3 to 7 years. Depreciation expense for the years ended December 31, 2021 and 2020 was \$19,964 and \$2,458, respectively.

Revenue Recognition

Public Support and Revenue

Contributions are reported as increases in net assets with donor restrictions or net assets without donor restrictions depending on the existence and/or nature of any donor restrictions. Grants and contributions without donor restrictions are recorded as revenue when received or unconditionally pledged. Contributions with donor restrictions are reported as increases in net assets without donor restrictions if the restrictions expire, that is, when a stipulated time restriction ends or purpose restriction is accomplished, in the reporting period in which the revenue is recognized.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021 AND 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (continued)

In-Kind Donations

Contributions of donated noncash assets are recorded at their fair values in the period received. 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 values in the period received.

Membership Dues

Membership dues collected from member CACs of \$500 per year are deferred and recognized during the periods for which the dues relate. Accordingly, membership dues received for the next year are deferred until the membership period commences.

Functional Expense Allocation

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Alliance.

Income Tax Status

The Alliance is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Alliance's tax-exempt purpose is subject to taxation as unrelated business income. For the year ended December 31, 2021, the Alliance did not have any unrelated business income. Management has evaluated its tax positions and has determined that there are no uncertainties in income taxes that require adjustments to or disclosures in the financial statements. The 2018 through 2020 tax years remain subject to examination by the IRS. Management does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

Date of Management Review

Subsequent events have been evaluated through June 27, 2022, which is the date the financial statements were available to be issued.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021 AND 2020

(2) LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Alliance's financial assets as of December 31, 2021 and 2020 reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2021	2020
Financial assets, at year end	\$ 1,090,689	\$ 699,970
Less those unavailable for general expenditure within one year due to:		
Funds set aside for donor restricted purposes	-	(60,386)
Financial assets available to meet cash needs for general expenditures within one year	\$ 1,090,689	\$ 639,584

As part of the Alliance's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Alliance has an open line of credit on which to draw in case of unanticipated liquidity needs; therefore, short-term cash flows are carefully monitored.

(3) GRANTS AND MEMBERSHIP RECEIVABLE

Grants and membership receivable at December 31, 2021 and 2020 consists of the following:

	2021	2020
LA Division of Administration	\$ 68,824	\$ 74,048
LA Commission of Law Enforcement	60,799	111,473
National Children's Alliance, Inc.	148	15,578
Southern Regional Children's Advocacy Center	-	14,768
National Children's Advocacy Center	14,250	-
Children's Advocacy Center chapters	500	-
Total grants and membership receivable	\$ 144,521	\$ 215,867

(4) LINE OF CREDIT

In March 2019, the Alliance obtained a revolving line of credit at a financial institution in the amount of \$30,000 that is utilized for working capital for temporary cash flow. The line of credit initially matured on March 12, 2020 and was renewed through March 12, 2021. In April 2021, the Alliance obtained a new revolving line of credit with an increased credit limit of \$50,000. The line matures in March 2022. Payments are due on demand with an interest rate equal to the prime rate published in the Wall Street Journal (3.25% for 2021) plus 2.00%. There was no outstanding balance as of December 31, 2021 and 2020.

In April 2022, the line of credit was renewed through April 2023.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021 AND 2020

(5) RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions consisted of the following at December 31st:

	2021	2020
State funding	\$ 461,911	\$ 497,812
CAPTA	327,207	-
	\$ 789,118	\$ 497,812

Net assets were released from restrictions for the following purposes during the years ended December 31st:

	2021	2020
State funding	\$ 785,901	\$ 252,188
CAPTA	172,793	-
	\$ 958,694	\$ 252,188

(6) IN-KIND DONATIONS

A portion of lease payments for office space was donated in 2020 as described in Note 7.

(7) OPERATING LEASES

The Alliance relocated its office to the New Orleans Children's Advocacy Center in August 2018. The value of the office space located New Orleans provided as an in-kind donation was valued based on the current market rate of \$598 per month and recorded as both a revenue and an expense on the statement of activities. For the year ended December 31, 2020, in-kind office space was \$3,587. This arrangement ceased as of June 30, 2020.

In July 2020, the Alliance signed a lease for office space through April 2021 at a monthly rate of \$1,462. The Alliance amended the terms with the same lessor in October 2020 when the Alliance relocated to a larger office space in the same building. The new lease became effective October 1, 2020 and expired on September 30, 2021. From October 1, 2020 through January 1, 2021, the monthly payments remain \$1,462 and increased to \$2,160 thereafter. The lease continued on a month-to-month basis for the month of October at the same rate. The Alliance extended the lease agreement effective November 1, 2021 through October 31, 2022 with an increased monthly payment of \$2,225. For the years ended December 31, 2021 and 2020, rent expense was \$26,328 and \$15,946, respectively.

Future minimum lease payments required under the noncancellable operating leases are \$22,284 in 2022.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021 AND 2020

(8) CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Alliance to concentrations of credit risk principally consist of cash and receivables. The Alliance's policy is to not require receivables to be collateralized.

The Alliance maintains its cash in bank deposit account at a financial institution. The balances at times may exceed federally insured limits. At December 31, 2021 and 2020, there were \$700,768 and \$234,103 in excess of amounts covered by the Federal Deposit Insurance Corporation (FDIC) of \$250,000. The Alliance has not experienced any losses in these accounts.

Revenue from three sources represent 100% and 76% of total revenue as of December 31, 2021 and 2020 respectively. Two sources represent approximately 90% and 86% of total grants receivable as of December 31, 2021 and 2020, respectively.

(9) NEW ACCOUNTING PRONOUNCEMENTS

The Financial Accounting Standards Board (FASB) has issued Accounting Standards Update (Update) No. 2016-02, "*Leases*." This Update seeks to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and by disclosing key information about leasing arrangements. Deferring the effective date of Update No. 2016-02 to annual reporting periods beginning after December 15, 2020, the FASB issued Update No. 2019-10, "*Financial Instruments-Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Lease (Topic 842)*." The FASB further delayed the implementation date by one year through ASU 2020-05 "*Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)*." Entities may now apply the guidance in Update No. 2016-02 to annual reporting periods beginning after December 15, 2021, and to interim reporting periods within annual reporting periods beginning after December 15, 2022. The Alliance plans to adopt this Update as applicable by the effective date.

The Financial Accounting Standards Board (FASB) has issued Accounting Standards Update (Update) No. 2020-07, "*Not-for-Profit Entities (Topic 958): Presentation and Disclosures for Not-for-Profit Entities for Contributed Nonfinancial Assets*." This Update seeks to increase transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure. The amendments in this Update address certain stakeholders' concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by NFPs, as well as the amount of those contributions used in an NFP's programs and other activities. This Update will be applied on a retrospective basis and is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted. The Alliance plans to adopt this Update as applicable by the effective date.

(10) SUBSEQUENT EVENTS

As described in Note 4, the line credit was renewed in April 2022 through April 2023.

SUPPLEMENTARY INFORMATION

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
 SCHEDULE OF COMPENSATION,
 BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Executive Director</u>
	Kathryn Shipley
	<hr/>
Time served	01/01/21 through 12/31/21
Salary	\$ 82,581
Benefits - insurance (health and dental)	<hr/> 3,601
Total compensation, benefits, and other payments	<hr/> <hr/> \$ 86,182

OTHER REPORT REQUIRED BY *GOVERNMENT AUDITING STANDARDS*



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors and Management of
Louisiana Alliance of Children's Advocacy Centers
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana Alliance of Children's Advocacy Centers (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 31, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana Alliance of Children's Advocacy Centers' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Alliance of Children's Advocacy Centers' internal control. Accordingly, we do not express an opinion on the effectiveness of the Louisiana Alliance of Children's Advocacy Centers' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



ERICKSEN KRENTEL^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Board of Directors and Management of
Louisiana Alliance of Children’s Advocacy Centers
June 27, 2022

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Louisiana Alliance of Children’s Advocacy Centers’ financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana Alliance of Children’s Advocacy Centers’ internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 27, 2022
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

SINGLE AUDIT SECTION



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

To the Board of Directors and Management of
Louisiana Alliance of Children's Advocacy Centers
New Orleans, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Louisiana Alliance of Children's Advocacy Centers' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Louisiana Alliance of Children's Advocacy Centers' major federal programs for the year ended December 31, 2021. Louisiana Alliance of Children's Advocacy Centers's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Louisiana Alliance of Children's Advocacy Centers' complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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



To the Board of Directors and Management of
Louisiana Alliance of Children's Advocacy Centers
June 27, 2022

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Louisiana Alliance of Children's Advocacy Centers's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Louisiana Alliance of Children's Advocacy Centers's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Alliance of Children's Advocacy Centers's internal control over compliance. Accordingly, no such opinion is expressed.

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



To the Board of Directors and Management of
Louisiana Alliance of Children’s Advocacy Centers
June 27, 2022

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

June 27, 2022
New Orleans, Louisiana

A handwritten signature in black ink that reads "Ericksen Krentel, LLP".

Certified Public Accountants

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through or Grantor/Program or Cluster Title	Federal AL Number	Agency or Pass-through Grantor's Number	Federal Expenditures	Pass-through to Subrecipients
U.S. Department of Justice, Office of Justice Programs				
<i>Pass-through State of Louisiana, Louisiana Commission of Law Enforcement</i>				
Crime Victim Assistance	16.575	2018-VA-03-5253/5691	\$ 249,408	\$ -
<i>Pass-through State of Louisiana, Office of the Governor, Children's Cabinet</i>				
Services for Trafficking Victims	16.320	2000449874/2000514860	412,390	354,489
<i>Pass-through National Children's Alliance Partnership:</i>				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	NEWO-LA-3QIAA20	130,833	28,000
<i>Pass-through Southern Regional Children's Advocacy Center Partnership</i>				
Juvenile Justice and Delinquency Prevention	16.540		<u>14,250</u>	<u>-</u>
Total U.S. Department of Justice			<u>806,881</u>	<u>382,489</u>
U.S. Department of Health and Human Services				
<i>Pass-through Department of Children and Family Services</i>				
Child Abuse and Neglect State Grants	93.669		<u>172,268</u>	<u>151,379</u>
Total U.S. Department of Health and Human Services			<u>172,268</u>	<u>151,379</u>
Total Expenditures of Federal Awards			<u>\$ 979,149</u>	<u>\$ 533,868</u>

LOUISIANA ALLIANCE OF CHILDREN’S ADVOCACY CENTERS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 – SCOPE OF AUDIT PURSUANT TO *GOVERNMENT AUDITING STANDARDS AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)*

All federal grant operations of Louisiana Alliance of Children’s Advocacy Centers are included in the scope of the single audit. Those programs which were major grants and selected for specific testing were:

Services for Trafficking Victims (AL No. 16.320)

NOTE 2 – FISCAL PERIOD AUDIT

Single audit procedures were performed for program transactions occurring during the year ended December 31, 2021.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when Louisiana Alliance of Children’s Advocacy Centers have met the qualifications for the respective grants.

Accrued and Deferred Reimbursement

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

Pass-Through Entity Information

Pass-through entity identifying numbers are presented where available.

Payments to Subrecipients

Payments to subrecipients are disclosed on the schedule of expenditures of federal awards for the year ended December 31, 2021.

NOTE 4 – INDIRECT COST RATE

Louisiana Alliance of Children’s Advocacy Centers has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

I. SUMMARY OF AUDITORS' REPORTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Louisiana Alliance of Children's Advocacy Centers.
2. No significant deficiencies or material weaknesses in internal control related to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Prepared in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Louisiana Alliance of Children's Advocacy Centers, were reported in accordance with *Government Auditing Standards*, was disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs were reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for Louisiana Alliance of Children's Advocacy Centers expresses an unmodified opinion on all major federal programs.
6. There were no audit findings required to be reported in accordance with 2 CFR section 200.516(a).
7. A management letter was not issued for the year ended December 31, 2021.
8. The program tested as major programs was AL #16.320 Services for Trafficking Victims.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. Louisiana Alliance of Children's Advocacy Centers was not determined to be a low-risk auditee.

II. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings related to the financial statements for the year ended December 31, 2021.

III. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings related to major federal award programs for the year ended December 31, 2021.

LOUISIANA ALLIANCE OF CHILDREN'S ADVOCACY CENTERS
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

I. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

See finding 2020-001 below as an instance of noncompliance or other matters required to be reported under *Government Auditing Standards* for the year ended December 31, 2020.

II. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

2020-001 - Policies and Procedures Over Grant Management

This finding has been resolved as of December 31, 2021.

III. MANAGEMENT LETTER

There was no management letter for the year ended December 31, 2020.