

CRIMESTOPPERS, INC.

Financial Statements with Supplemental Information

December 31, 2023

(With Independent Auditors' Report Thereon)

CRIMESTOPPERS, INC.

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Independent Auditors' Report

**To the Board of Directors of
Crimestoppers, Inc.
Metairie, Louisiana**

Opinion

We have audited the accompanying financial statements of Crimestoppers, Inc., which comprise the statement of financial position as of December 31, 2023 and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Crimestoppers, Inc. as of December 31, 2023 and its support, revenue and expenses, cash flows, and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crimestoppers, Inc. 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 opinion.

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 and for 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.

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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 Crimestoppers Inc.'s ability to continue as a going concern for one year after the date the financial statement is available to be issued.

Auditors' Responsibility 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 auditors' 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 Crimestoppers, Inc.'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 Crimestoppers, Inc.'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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits, and other payments to the agency head or chief executive officer on page 13, and justice system funding schedule - receiving entity on page 14 are presented for purposes of additional analysis and are 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 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 26, 2024 on our consideration of Crimestoppers, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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 Crimestoppers Inc.'s internal control over financial reporting and compliance.

Griffin & Furman, LLC

June 26, 2024

CRIMESTOPPERS, INC.

Statement of Financial Position

December 31, 2023

<u>Assets</u>		
Cash & cash equivalents:		
Restricted for rewards & related costs	\$ 691,281	
Unrestricted	2,100,274	
Total cash & cash equivalents		2,791,555
Certificates of deposit:		
Restricted for rewards & related costs	230,158	
Unrestricted	375,421	
Total certificates of deposit		605,579
Court fee receivable		23,461
Accrued interest		3,185
Other receivables:		
Restricted for programs	176,772	
Unrestricted	126	
Total other receivables:		176,898
Prepaid expenses		13,251
Property & equipment, net		58,639
Total assets		\$ <u><u>3,672,568</u></u>
 <u>Liabilities & Net Assets</u> 		
Current liabilities:		
Accounts payable	\$ 16,348	
Accrued expenses	36,689	
Payroll liabilities & withholdings	5,492	
Current maturities of long-term debt	8,226	
Refundable supplemental rewards	128,677	
Deferred luncheon revenue	45,000	
Total current liabilities		240,432
Other liabilities:		
Long-term debt, less current maturities	42,867	
Total other liabilities		42,867
Total liabilities		283,299
Net Assets:		
Unrestricted	2,424,693	
Restricted by law or donor (Note 5):	964,576	
Total net assets		3,389,269
Total liabilities & net assets		\$ <u><u>3,672,568</u></u>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.**Statement of Activities****For the Year Ended December 31, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support & Revenues:			
Contributions	\$ 28,337	-	28,337
Special events revenue (less related costs of \$30,697)	155,503	-	155,503
Court fees	-	195,811	195,811
Grants	36,331	-	36,331
Service Fees	403,141	-	403,141
Supplemental rewards received - not refundable	12,500	-	12,500
Interest	61,702	-	61,702
Other	-	3,471	3,471
Net assets released from restrictions	<u>201,083</u>	<u>(201,083)</u>	<u>-</u>
Total support & revenues	<u>898,597</u>	<u>(1,801)</u>	<u>896,796</u>
Expenses:			
Program services	717,978	-	717,978
Support services	<u>75,841</u>	<u>-</u>	<u>75,841</u>
Total expenses	<u>793,819</u>	<u>-</u>	<u>793,819</u>
Change in net assets	104,778	(1,801)	102,977
Net assets - beginning of year	<u>2,319,915</u>	<u>966,377</u>	<u>3,286,292</u>
Net assets - end of year	<u><u>\$ 2,424,693</u></u>	<u><u>964,576</u></u>	<u><u>3,389,269</u></u>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Statement of Cash Flows

For the Year Ended December 31, 2023

Cash flows from operating activities:		
Change in net assets	\$	102,977
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation		13,164
(Increases) decreases in assets:		
Court fee receivable		(3,163)
Other receivables		(46,363)
Accrued interest		(183)
Prepaid expenses		25,556
Increases (decreases) in liabilities:		
Accounts payable		(12,816)
Accrued expenses		4,683
Payroll liabilities & withholdings		3,034
Refundable supplemental rewards		9,118
Deferred luncheon revenue		5,000
Deferred service fees		(21,037)
		<hr/>
Net cash provided by operating activities		79,970
Cash flows from investing activities:		
Purchase of certificates of deposit		(13,569)
Purchase of property & equipment		(15,000)
		<hr/>
Net cash used by investing activities		(28,569)
Cash flows from financing activities:		
Principal payments of long-term debt		(5,710)
		<hr/>
Net cash used by financing activities		(5,710)
Net increase in cash & cash equivalents		45,691
Cash & cash equivalents, beginning of year		2,745,864
		<hr/>
Cash & cash equivalents, end of year	\$	2,791,555
		<hr/> <hr/>
Non-cash investing and financing activities:		
Purchase of property & equipment through issuance of long-term debt	\$	56,803
		<hr/> <hr/>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2023

	<u>Program Services</u>								
	<u>Court Fee Tip Hotline</u>	<u>Safe School</u>	<u>Tip Hotline Support</u>	<u>Youth Crime Prevention Initiative</u>	<u>Community Outreach</u>	<u>Victim's Service</u>	<u>Total Program Services</u>	<u>Management & General</u>	<u>Total</u>
Reward payments \$	45,900	-	-	-	-	-	45,900	-	45,900
Salaries, payroll taxes & related benefits	-	309,433	18,689	-	4,603	3,922	336,647	43,706	380,353
Advertising & marketing	104,163	9,221	-	-	6,681	-	120,065	3,757	123,822
Depreciation	-	-	-	-	-	-	-	13,164	13,164
Program specific activities and related costs	21,278	122,293	-	4,625	5,044	-	153,240	4,923	158,163
Insurance	1,895	1,506	-	-	-	-	3,401	1,506	4,907
Office operation expense	9,767	17,081	-	-	-	-	26,848	5,415	32,263
Professional fees	12,675	12,405	-	-	-	-	25,080	3,370	28,450
Answering service	780	6,017	-	-	-	-	6,797	-	6,797
Total expense \$	196,458	477,956	18,689	4,625	16,328	3,922	717,978	75,841	793,819

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2023

(1) Nature of Business

Crimestoppers, Inc. (the Organization) is a 501(c)(3) non-profit serving a nine-parish region of Southeastern Louisiana. To foster a safe community, the Organization's mission is to prevent and solve crime by providing educational crime prevention programs for youth and adults, and by assisting Law Enforcement Agencies in identifying and arresting criminal suspects through anonymous tips by citizens.

(2) Summary of Significant Accounting Policies

(a) Financial Statement Presentation

The Organization's financial statements are presented using accounting principles generally accepted in the United States of America (GAAP). The net assets of the Organization are classified as both net assets without restrictions or net assets with restrictions.

(b) Net Assets without Restrictions

Net assets without restrictions are net assets that are not subject to donor-imposed or legal stipulations.

(c) Net Assets with Restrictions

Net assets with restrictions are net assets that include contributions subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. These assets also include public funds received from various courts that are restricted for specific purposes by state law. When a restriction expires with donor-imposed funds, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Net assets for which the restriction is met in the year received are shown as unrestricted support and expense in the year of receipt.

(d) Functional Allocation of Expenses

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

(e) Cash & Cash Equivalents

For the purposes of the statement of cash flows, the Organization considers all investments purchased with a maturity of three months or less to be cash equivalents.

(f) Economic Dependency

The primary sources of revenue for the Organization are private contributions, court fees, grants, and fundraising activities. The continued success of the Organization is dependent upon the continued receipt of private contributions, court fees, grants, and monies from fundraising activities.

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2023

(g) Revenue Recognition & Receivables

The Organization recognizes all contributed support as income in the period received. The Organization recognizes all grants and court fees as revenue when earned. Contributed support is reported as unrestricted or temporarily restricted depending on the existence of donors' stipulations that limit the use of the support. Due to the nature of the grant and court fee receivables, there was no allowance for uncollectible amounts recorded at December 31, 2023.

(h) Property & Equipment

Property and equipment are recorded at cost (or fair market value for donated assets) and depreciated using the straight-line method over the estimated useful lives of the related assets. The Organization capitalizes purchases of property and equipment in excess of \$1,000. Expenditures for maintenance, repairs, and minor renewals are expensed as incurred.

(i) Estimates

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

(j) Fair Values of Financial Instruments

Generally accepted accounting principles require disclosure of fair value information about financial instruments for which it is practicable to estimate fair value, whether or not recognized in the statement of financial position. Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

(k) Advertising & Marketing Costs

Advertising & marketing costs are expensed as incurred. Advertising and marketing expenses for the year totaled \$123,822.

(l) Concentrations

The Organization occasionally maintains cash and cash equivalents on deposit at financial institutions in excess of the federally insured limits. Accordingly, at times the deposits are uninsured and uncollateralized. The organization has not experienced any losses in such accounts and believes its cash is not exposed to any significant credit risk.

(3) Liquidity and Availability of Financial Assets

The Organization monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Organization's primary sources of support are contributions, special events revenue, and court fees. Contributions are typically given without donor restrictions. Special events revenue

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2023

represents fundraising activities for which the proceeds have no restrictions. Court fees are restricted by law (Note 5).

The following table reflects the Organization's financial assets (cash & cash equivalents, certificates of deposit, and receivables) as of December 31, 2023:

Financial assets available within one year and free of donor or legal restrictions	
Cash & cash equivalents	\$ 2,100,274
Certificates of deposit	212,343
Receivables	<u>126</u>
Available without restrictions within one year	2,312,743
Financial assets available within one year, subject to donor or legal restrictions	
Cash & cash equivalents	691,281
Certificates of deposit	120,683
Receivables	<u>200,233</u>
Available with restrictions within one year	1,012,197
Financial assets with liquidity restrictions greater than one year and free of donor or legal restrictions	
Certificates of deposit	163,078
Financial assets with liquidity restrictions greater than one year, and subject to donor or legal restrictions	
Certificates of deposit	<u>109,475</u>
Total financial assets	<u>\$ 3,597,493</u>

(4) Property & Equipment

Property & equipment is summarized as follows:

Furniture, fixtures and equipment	\$ 110,623
Less accumulated depreciation	<u>(51,984)</u>
Property & equipment, net	<u>\$ 58,639</u>

Depreciation and amortization expense amounted to \$13,164 in 2023.

(5) Net Assets With Restrictions

Court Fees

Pursuant to Legislative Act 337 of 2004 – Revised Act 50, when a criminal defendant of any criminal offense or any traffic offense in any court is convicted of an offense, and a crime stoppers organization exists within the territorial jurisdiction of the court and certified by the chief law enforcement agency, the court shall assess a \$2.00 fee for each offense, and shall be in addition to all other fines, penalties, and fees imposed by the court. The court cannot suspend

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2023

the payment of this fee and is required to transfer the fees to the crime stoppers organization at least annually.

All funds received by the Organization through this fee are required to be used solely for the purposes of paying rewards to individuals who provide information on criminal activity to the Organization for the operation of a hotline used for receiving that information and for other purposes which are directly related to obtaining information on criminal activities. The funds received from the courts shall be placed in a separate account reserved for any outstanding reward payments, and other approved purposes according to the bylaws.

Grants

As of December 31, 2023, the Organization has net assets with restrictions associated with grants and contributions for the safe school program, crime screens, and youth crime prevention amounting to \$30,685.

(6) Net Assets Released from Restrictions

At the beginning of the year, the Organization had \$966,377 of net assets with restrictions. During 2023, the Organization received additional net assets with restrictions (court fees and fundraising) totaling \$199,282. Restrictions were met for \$201,083 of these funds during the year.

(7) Refundable Supplemental Rewards & Supplemental Rewards Received – Not Refundable

Refundable Supplemental Rewards consist of amounts of \$1,000 and greater, are subject to contract, and are refundable to the donor upon request. These amounts are recorded as liabilities by the Organization when they are received. As of December 31, 2023, refundable supplemental rewards amounted to \$128,677.

When a refundable supplemental reward is refunded, the Organization retains 20% of the original amount received and records the amount retained as supplemental rewards received – not refundable and refunds the remainder. Supplemental rewards received – not refundable also include amounts less than \$1,000 or with no contract and refundable supplemental rewards for which the contract period has expired and the donor did not request a refund. The amount of supplemental rewards received – not refundable is recorded as an increase to unrestricted net assets. For the year ended December 31, 2023, the amount of supplemental rewards received – not refundable amounted to \$12,500.

(8) Income Taxes

The Organization is a tax-exempt corporation under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provisions for federal and state income taxes have been recorded in the accompanying financial statements. The Organization Form 990, Return of Organization Exempt from Income Tax, for the years 2020, 2021, and 2022 are subject to examination by the IRS, generally for three years after they were filed. The 2023 Form 990 has not been filed as of the date of these financial statements.

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2023

(9) Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalent accounts in financial institutions. At certain times, portions of the deposits are uninsured and uncollateralized. The Organization has not experienced any losses in such accounts and believes its cash is not exposed to any significant credit risk.

(10) In-Kind Donations

The Jefferson Parish Sheriff's Office provides office space, meeting space, utilities, and telephone at no cost to the Organization. The value of these benefits has not been recorded in the financial statements since the related amounts have not been determined.

(11) Pension Plan

The Organization has a 401(k) plan that covers eligible employees. Contributions to the plan for the year ended December 31, 2023 were \$46,014.

(12) Long-term Debt

A summary of long-term debt as of December 31, 2023 is as follows:

Purchase of property and equipment loan payable to financing company, due in monthly installments of \$898 including interest at 5.49% commencing March 30, 2023 and ending May 30, 2029.	\$ 51,093
Less: current portion	<u>8,226</u>
Note payable, net of current portion	<u>\$ 42,867</u>

Maturities of the note payable for the years ending December 31 are as follows:

2024	\$ 8,226
2025	8,688
2026	9,170
2027	9,687
2028	10,232
2029	<u>5,090</u>
	<u>\$ 51,093</u>

(13) Evaluation of Subsequent Events

The Organization has evaluated subsequent events through June 26, 2024, the date that the financial statements were available to be issued.

CRIMESTOPPERS, INC.

**Schedule of Compensation, Benefits, and Other
Payments to Agency Head or Chief Executive Officer**

For the Year Ended December 31, 2023

Agency Head Name: Darlene Cusanza, Chief Executive Officer

<u>Purpose</u>	<u>Amount</u>
Salary *	\$ 509
Payroll taxes *	-
Retirement contributions *	-
Health insurance premiums *	-
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	509
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* Calculation is based on the amount reimbursed through restricted grant funding.

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
As Required by Act 87 of the 2020 Regular Legislative Session

Crimestoppers, Inc.
Louisiana Legislative Auditor Entity ID# 7181
Year Ending December 31, 2023

	First Six Month Period Ended <u>6/30/2023</u>	Second Six Month Period Ended <u>12/31/2023</u>
Cash Basis Presentation:		
Receipts from:		
City of Covington - Court Costs / Fees	\$ 454	1,144
City of Gretna - Court Costs / Fees	1,982	2,400
City of Harahan - Court Costs / Fees	530	884
City of Kenner - Court Costs / Fees	2,672	4,222
City of Mandeville - Court Costs / Fees	1,518	1,830
City of Slidell - Court Costs / Fees	2,758	4,897
City of Westwego - Court Costs / Fees	9,424	8,752
Jefferson Parish 1st Court - Court Costs / Fees	16,387	15,407
Jefferson Parish 2nd Court - Court Costs / Fees	6,213	6,951
Jefferson Parish Juvenile Court - Court Costs / Fees	1,741	1,195
Municipal Court of New Orleans - Court Costs / Fees	5,464	6,074
Orleans Criminal Court - Court Costs / Fees	233	201
Plaquemines Parish - Court Costs / Fees	3,460	3,398
St. Bernard Parish - Court Costs / Fees	926	862
St. Charles Parish - Court Costs / Fees	15,137	19,361
St. James Parish - Court Costs / Fees	926	1,638
St. John Parish - Court Costs / Fees	6,817	5,434
St. Tammany Parish - Court Costs / Fees	11,938	12,648
Town of Grand Isle - Court Costs / Fees	530	412
Town of Madisonville - Court Costs / Fees	1,008	566
Town of Pearl River - Court Costs / Fees	1,386	2,482
Village of Folsom - Court Costs / Fees	<u>210</u>	<u>176</u>
Total	\$ <u>91,714</u>	<u>100,934</u>



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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 of
Crimestoppers, Inc.
Metairie, 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 Crimestoppers, Inc. (a non-profit corporation), which comprise the statement of financial position as of December 31, 2023 and the related statements of activities, cash flows, and functional expenses for the year then ended and the related notes to the financial statements, and have issued our report thereon dated June 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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.

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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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance as to whether the Organization's 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 determination of financial statement amounts. 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Griffin & Furman, LLC

June 26, 2024

CRIMESTOPPERS, INC.

Schedule of Findings & Questioned Costs

Year Ended December 31, 2023

Section I – Summary of Auditors’ Results

Financial Statements:

- a. **Type of auditors’ report issued - unmodified**
- b. **Internal Control Over Financial Reporting**
 - Material weaknesses identified – None**
 - Significant deficiencies identified that are not considered material weaknesses – None**
- c. **Non-Compliance Material to Financial Statements - None**

Federal Awards

Not applicable.

Section II – Financial Statement Findings

No matters reported.

Section III – Federal Award Findings and Questioned Costs

Not applicable.

CRIMESTOPPERS, INC.

Status of Prior Year Findings

Year Ended December 31, 2023

Not Applicable.