

**CRIMESTOPPERS, INC.**

**Financial Statements with Supplemental Information**

**December 31, 2021**

**(With Independent Auditors' Report Thereon)**

# CRIMESTOPPERS, INC.

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Stephen M. Griffin, CPA

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Jessica S. Benjamin, Director

Racheal D. Alvey, Director

—  
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### Independent Auditors' Report

To the Board of Directors  
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, 2021, 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 financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets Crimestoppers, Inc. as of December 31, 2021, and its support, revenue and expenses, cash flows, and functional expenses for the year then ended in accordance with the accrual basis of accounting as described in Note 2.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 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 the accrual basis of accounting described in Note 2; this includes determining that the modified cash basis is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

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 within one year after the date that the financial statements are available to be issued.

### *Auditor's Responsibility*

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 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, including omissions, 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, 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' 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' 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.

### *Other Matters*

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 14, and justice system funding schedule – receiving entity on page 15 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 13, 2022, 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, and 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 & Company, LLC*

June 13, 2022

CRIMESTOPPERS, INC.

Statement of Financial Position

December 31, 2021

Assets

<b>Cash &amp; cash equivalents:</b>		
Restricted for rewards & related costs	\$	667,806
Unrestricted		<u>2,042,173</u>
Total cash & cash equivalents		2,709,979
<b>Certificates of deposit:</b>		
Restricted for rewards & related costs		229,916
Unrestricted		<u>355,767</u>
Total certificates of deposit		585,683
Court fee receivable		20,587
Accrued interest		3,002
<b>Other receivables:</b>		
Restricted for programs		185,470
Unrestricted		<u>61,549</u>
Total other receivables:		247,019
Prepaid expenses		40,300
Property & equipment, net		<u>-</u>
Total assets	\$	<u><u>3,606,570</u></u>

Liabilities & Net Assets

<b>Liabilities:</b>		
Accounts payable	\$	10,463
Accrued expenses		32,140
Payroll liabilities & withholdings		1,541
Refundable supplemental rewards		129,059
Deferred luncheon revenue		40,000
Deferred service fees		<u>33,660</u>
Total liabilities		<u>246,863</u>
<b>Net Assets:</b>		
Unrestricted		2,222,486
Restricted by law or donor (Note 5):		<u>1,137,221</u>
Total net assets		<u>3,359,707</u>
Total liabilities & net assets	\$	<u><u>3,606,570</u></u>

See accompanying notes to the financial statements.

**CRIMESTOPPERS, INC.**

**Statement of Activities**

**For the Year Ended December 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Support &amp; Revenues:</b>			
Contributions	\$ 42,290	4,000	46,290
Special events revenue (less related costs of \$2,112)	78,838	-	78,838
Court fees	-	189,028	189,028
Grants	20,000	34,221	54,221
Service Fees	399,710	-	399,710
Supplemental rewards received - not refundable	68,300	-	68,300
Interest	10,336	-	10,336
PPP loan revenue	42,782	-	42,782
Net assets released from restrictions	352,158	(352,158)	-
<b>Total support &amp; revenues</b>	<u>1,014,414</u>	<u>(124,909)</u>	<u>889,505</u>
<b>Expenses:</b>			
Program services	602,502	-	602,502
Support services	85,256	-	85,256
<b>Total expenses</b>	<u>687,758</u>	<u>-</u>	<u>687,758</u>
Change in net assets	326,656	(124,909)	201,747
Net assets - beginning of year	<u>1,895,830</u>	<u>1,262,130</u>	<u>3,157,960</u>
Net assets - end of year	<u>\$ 2,222,486</u>	<u>1,137,221</u>	<u>3,359,707</u>

See accompanying notes to the financial statements.

**CRIMESTOPPERS, INC.**

**Statement of Cash Flows**

**For the Year Ended December 31, 2021**

<b>Cash flows from operating activities:</b>		
Change in net assets	\$	201,747
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation		2,909
PPP loan revenue		(42,782)
(Increases) decreases in assets:		
Court fee receivable		(2,221)
Other receivable		151,655
Accrued interest		(3,002)
Prepaid expenses		364
Increases (decreases) in liabilities:		
Accounts payable		6,374
Accrued expenses		(979)
Payroll liabilities & withholdings		45
Refundable supplemental rewards		(26,500)
Deferred luncheon revenue		20,000
Deferred service fees		(147,261)
Net cash provided by operating activities		<u>160,349</u>
<b>Cash flows from investing activities:</b>		
Purchase of certificates of deposit		<u>(7,486)</u>
Net cash used by investing activities		<u>(7,486)</u>
<b>Cash flows from financing activities:</b>		
Proceeds from paycheck protection program loan		<u>42,782</u>
Net cash provided by financing activities		<u>42,782</u>
<b>Net increase in cash &amp; cash equivalents</b>		<b>195,645</b>
<b>Cash &amp; cash equivalents, beginning of year</b>		<u><b>2,514,334</b></u>
<b>Cash &amp; cash equivalents, end of year</b>	\$	<u><u><b>2,709,979</b></u></u>

See accompanying notes to the financial statements.



**CRIMESTOPPERS, INC.**

**Statement of Functional Expenses**

**For the Year Ended December 31, 2021**

		Program Services								
		<u>Court Fee</u>		<u>Tip</u>	<u>Youth Crime</u>			<u>Total</u>		
		<u>Tip</u>	<u>Safe</u>	<u>Hotline</u>	<u>Prevention</u>	<u>Community</u>	<u>Victim's</u>	<u>Program</u>	<u>Management</u>	
		<u>Hotline</u>	<u>School</u>	<u>Support</u>	<u>Initiative</u>	<u>Outreach</u>	<u>Service</u>	<u>Services</u>	<u>&amp; General</u>	<u>Total</u>
Reward payments	\$	58,225	-	-	-	-	-	58,225	-	58,225
Salaries, payroll taxes & related benefits		-	261,242	29,504	4,510	8,216	11,807	315,279	46,665	361,944
Advertising & marketing		44,943	5,540	-	-	2,784	5,317	58,584	5,626	64,210
Depreciation		-	727	-	-	-	-	727	2,182	2,909
Program specific activities and related costs		7,006	114,712	-	-	8	-	121,726	-	121,726
Insurance		1,782	953	-	-	-	-	2,735	1,076	3,811
Office operation expense		2,548	9,777	-	-	-	-	12,325	24,824	37,149
Professional fees		20,218	5,343	-	-	-	-	25,561	4,883	30,444
Answering service		1,038	6,302	-	-	-	-	7,340	-	7,340
<b>Total expenses</b>	<b>\$</b>	<b>135,760</b>	<b>404,596</b>	<b>29,504</b>	<b>4,510</b>	<b>11,008</b>	<b>17,124</b>	<b>602,502</b>	<b>85,256</b>	<b>687,758</b>

See accompanying notes to the financial statements.

# CRIMESTOPPERS, INC.

## Notes to Financial Statements

December 31, 2021

### (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 temporarily restricted 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 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 Financial Statements

December 31, 2021

(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, 2021.

(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 principals 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 expense for the year totaled \$64,211.

(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.

(m) Refundable Advance - PPP Loan / PPP Loan Revenue

On March 26, 2021, the Organization received a loan in the amount of \$42,782 under the Paycheck Protection Program (PPP) pursuant to the CARES Act administered by the U.S. Small Business Administration (SBA) (See Note 8). The Organization is recognizing revenue from the PPP loan following the guidance under FASB ASC 958- 605, government grant model. PPP funds are considered a conditional contribution and recorded as a refundable

# CRIMESTOPPERS, INC.

## Notes to Financial Statements

December 31, 2021

advance on the statement of financial position until the barriers to entitlement are met. The Organization considers the barriers to entitlement to include the incurrence of qualifying expenses and maintaining specified levels of payroll and employment. Revenue is recognized once conditions have been substantially met or explicitly waived.

### (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 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 and certificates of deposit) as of December 31, 2021:

Financial assets available within one year and free of donor or legal restrictions	
Cash & cash equivalents	\$ 2,042,173
Certificates of deposit	<u>155,614</u>
Available without restrictions within one year	2,197,787
Financial assets with liquidity restrictions greater than one year and free of donor or legal restrictions	
Certificates of deposit	200,153
Financial assets available within one year, subject to donor or legal restrictions	
Cash & cash equivalents	667,806
Certificates of deposit	<u>229,916</u>
Total financial assets	\$ <u>3,295,662</u>

### (4) Property & Equipment

Property & equipment is summarized as follows:

Furniture, fixtures and equipment	\$ 38,820
Less accumulated depreciation	<u>(38,820)</u>
Property & equipment, net	\$ <u>-</u>

Depreciation and amortization expense amounted to \$2,909 in 2021.

**CRIMESTOPPERS, INC.**

**Notes to Financial Statements**

**December 31, 2021**

**(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 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 Crimestoppers 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 Crimestoppers organization, for the operation of a hot line 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.

As of December 31, 2021, the Organization has net assets with restrictions associated with court fees as follows:

Cumulative tips earned, reward unclaimed	\$ 887,295
2021 cases unsolved, open tips	<u>44,966</u>
Total net assets with restrictions - court fees	<u>\$ 932,261</u>

Cumulative tips earned, reward unclaimed - these amounts represent cases that have rewards but the reward has not yet been claimed by the tipster.

2021 cases unsolved, open tips - these amounts represent an estimate of active tips generated during 2021 for which a reward has been set but not yet earned that could be paid in future periods based on historical reward payment data.

*Grants*

As of December 31, 2021, 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 \$204,960.

**(6) Net Assets Released from Restrictions**

At the beginning of the year the Organization had \$1,262,130 of net assets with restrictions. During 2021, the Organization received additional net assets with restrictions (court fees and grants) totaling \$227,249. Restrictions were met for \$352,158 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, 2021, refundable supplemental rewards amounted to \$129,059.

# CRIMESTOPPERS, INC.

## Notes to Financial Statements

December 31, 2021

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 are recorded as an increase to unrestricted net assets. For the year ended December 31, 2021, the amount of supplemental rewards received – not refundable amounted to \$68,300.

### **(8) Refundable Advance - PPP Loan / PPP Loan Revenue**

On March 26, 2021 the Organization received a loan in the amount of \$42,782 under the PPP pursuant to the CARES Act and administered by the SBA. The PPP provides for forgivable loans to qualifying businesses. The loan and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll costs, rent and utilities. According to terms of the promissory note, the first payment of principal and interest is due December 17, 2021. The Organization is using the PPP loan funds for its payroll and benefits costs, purposes consistent with the PPP. As of December 31, 2021, the Organization has incurred \$42,782 of qualified expenses under this PPP loan and has recognized PPP loan forgiveness revenue related to these qualifying expenses. The Organization has received full forgiveness of the loan.

### **(9) 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 2018, 2019 and 2020 are subject to examination by the IRS, generally for three years after they were filed. The 2021 Form 990 has not been filed as of the date of these financial statements.

### **(10) 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.

### **(11) 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.

### **(12) Pension Plan**

Starting January 1, 2013, the Organization adopted a 401(k) plan that covers the Executive Director and two other eligible employees. Contributions to the plan for the year ended December 31, 2021 were \$35,775.

**CRIMESTOPPERS, INC.**

**Notes to Financial Statements**

**December 31, 2021**

**(13) Lease of Automobile**

During 2021, the Organization leased an automobile under a lease agreement classified as an operating lease. Rent payments under the lease amounted to \$5,799 for the year ended December 31, 2021.

Future minimum lease payments under the lease are as follows:

<u>Year</u>	
2022	\$ 5,799
2023	<u>2,415</u>
Total future minimum lease payments	<u>\$ 8,214</u>

**(14) Evaluation of Subsequent Events**

The Organization has evaluated subsequent events through June 13, 2022, the date which 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, 2021**

**Agency Head Name: Darlene Cusanza, Chief Executive Officer**

<u>Purpose</u>		<u>Amount</u>
Salary *	\$	99,307
Payroll taxes *		7,597
Retirement contributions *		3,972
Health insurance premiums *		6,080

**\* 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, 2021**

	<b>First Six Month Period Ended <u>6/30/2021</u></b>	<b>Second Six Month Period Ended <u>12/31/2021</u></b>
<b>Receipts from:</b>		
City of Covington - Court Costs / Fees	\$ 112	-
City of Gretna - Court Costs / Fees	2,628	1,866
City of Harahan - Court Costs / Fees	1,478	647
City of Kenner - Court Costs / Fees	2,553	2,280
City of Mandeville - Court Costs / Fees	3,146	2,258
City of Slidell - Court Costs / Fees	4,147	2,757
City of Westwego - Court Costs / Fees	7,132	5,868
Jefferson Parish 1st Court	18,230	15,502
Jefferson Parish 2nd Court	6,831	5,617
Jefferson Parish Juvenile Court - Court Costs / Fees	1,560	1,396
Municipal Court of New Orleans	12,137	6,097
Orleans Criminal Court - Court Costs / Fees	176	249
Plaquemines Parish - Court Costs / Fees	2,220	2,448
St. Bernard Parish - Court Costs / Fees	1,423	1,163
St. Charles Parish - Court Costs / Fees	20,248	9,374
St. James Parish - Court Costs / Fees	876	1,600
St. John Parish - Court Costs / Fees	8,756	6,058
St. Tammany Parish - Court Costs / Fees	12,506	11,504
Town of Grand Isle - Court Costs / Fees	388	625
Town of Madisonville - Court Costs / Fees	1,136	1,612
Village of Folsom - Court Costs / Fees	<u>136</u>	<u>56</u>
<b>Total</b>	<b>\$ <u>107,819</u></b>	<b><u>78,977</u></b>



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### Independent Auditors' Report

To the Board of Directors  
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, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 13, 2022.

#### *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.

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 about 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 13, 2022

**CRIMESTOPPERS, INC.**

**Schedule of Findings & Questioned Costs**

**Year Ended December 31, 2021**

**Section I – Summary of Auditors’ Results**

***Financial Statements:***

- a. Type of auditors’ report issued - unqualified**
- 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, 2021**

**Not Applicable.**