

# **Louisiana Children's Discovery Center, Inc.**

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## **Annual Financial Statements**

**As of and For the Year Ended December 31, 2021**



**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

Table of Contents  
December 31, 2021

	<u>Statement</u>	<u>Page</u>
Independent Accountant’s Review Report .....		1
Financial Statements:		
Statement of Financial Position.....	A	4
Statement of Activities .....	B	5
Statement of Cash Flows.....	C	6
Notes to the Financial Statements .....		7
Supplemental Information:		
Schedule of Compensation, Benefits and Other Payments to Agency Head.....		13
Other Independent Accountant’s Reports:		
Independent Accountant’s Report on Applying Agreed-Upon Procedures.....		15
Schedule of Current Year Findings.....		18
Louisiana Attestation Questionnaire.....		19

CHARLES P. HEBERT, CPA

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

## Independent Accountant's Review Report

To the Board of Directors  
Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana

We have reviewed the accompanying financial statements of Louisiana Children's Discovery Center, Inc. (a nonprofit 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. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

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

### Accountant's Responsibility

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

We are required to be independent of Louisiana Children's Discovery Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

## **Accountant's Conclusion**

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

## **Louisiana Children's Discovery Center, Inc.**

### **Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

*Phil Hebert*

Phil Hebert, CPA  
A Professional Accounting Corporation  
Ponchatoula, Louisiana  
June 28, 2022

## Financial Statements



**Louisiana Children's Discovery Center, Inc.**  
**Hammond, Louisiana**

**Statement A**

**Statement of Financial Position**  
**As of December 31, 2021**

	2021
<b>Assets</b>	
<b>Current Assets:</b>	
Cash	\$ 228,219
Accounts Receivable	7,874
Inventory	1,000
<b>Total Current Assets</b>	237,093
 <b>Property and Equipment:</b>	
Furniture, Fixtures & Equipment	166,570
Leasehold Improvements	403,377
Less: Accumulated Depreciation	(569,915)
<b>Total Property and Equipment</b>	32
 <b>Other Assets:</b>	
Refundable Deposits	2,700
<b>Total Other Assets</b>	2,700
<b>Total Assets</b>	\$ 239,825
 <b>Liabilities and Net Assets</b>	
<b>Current Liabilities:</b>	
Accrued Payables	\$ 824
Payroll Liabilities	898
<b>Total Current Liabilities</b>	1,722
<b>Total Liabilities</b>	1,722
 <b>Net Assets:</b>	
Without Donor Restrictions	238,103
<b>Total Net Assets</b>	238,103
<b>Total Liabilities and Net Assets</b>	\$ 239,825

See accompanying notes and independent accountant's review report.

**Louisiana Children's Discovery Center, Inc.**  
**Hammond, Louisiana**

**Statement B**

**Statement of Activities**  
**For the Year Ended December 31, 2021**

	Without Donor Restrictions	Total
<b>Revenues:</b>		
Agency/Government Grants	\$ 135,755	\$ 135,755
Individual/Business Contributions	25,664	25,664
Admission Fees	44,665	44,665
Birthday Party Income	28,878	28,878
Field Trip Income	3,158	3,158
Fundraising Income	18,605	18,605
Interest Income	23	23
Membership Dues	7,702	7,702
Museum Events	13,375	13,375
Miscellaneous Revenue	792	792
SBA Payroll Protection Program	31,727	31,727
<b>Total Revenues</b>	310,344	310,344
<b>Expenses:</b>		
Birthday Party Expenses	19	19
Credit Card Fees	3,004	3,004
Depreciation Expense	179	179
Dues & Subscriptions	3,143	3,143
Employee Salaries & Payroll Taxes	95,033	95,033
Insurance	11,733	11,733
Maintenance & Repairs	16,284	16,284
Miscellaneous	4,539	4,539
Office Expenses	3,414	3,414
Professional Fees	12,395	12,395
Rent	35,679	35,679
Security	248	248
Software & Website Support	5,979	5,979
Supplies	3,311	3,311
Utilities	15,374	15,374
<b>Total Expenses</b>	210,334	210,334
<b>Change in Net Assets</b>	100,010	100,010
<b>Net Assets:</b>		
<b>Beginning of the Year</b>	138,094	138,094
<b>End of the Year</b>	\$ 238,104	\$ 238,104

See accompanying notes and independent accountant's review report.

**Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana**

**Statement C**

**Statement of Cash Flows  
For the Year Ended December 31, 2021**

	2021
<b>Cash Flows from Operating Activities</b>	
Change in Net Assets	\$ 100,010
Adjustments to Reconcile Change in Net Assets to Net Cash (Used) by Operating Activities:	
Depreciation Expense	179
(Increase)/Decrease in Accounts Receivable	623
Increase/(Decrease) in Accounts Payable	(1,393)
Increase/(Decrease) in Payroll Liabilities	297
Increase/(Decrease) in Notes Payable	(128,600)
<b>Net Cash (Used) by Operating Activities</b>	<b>(28,884)</b>
 <b>Cash Flows used by Investing Activities</b>	
Purchase of Equipment	-
<b>Net Cash Used by Investing Activities</b>	-
 <b>Net Decrease in Cash and Cash Equivalents</b>	 (28,884)
 <b>Cash and Cash Equivalents - Beginning of the Year</b>	 <u>257,103</u>
<b>Cash and Cash Equivalents - End of the Year</b>	<u>\$ 228,219</u>

See accompanying notes and independent accountant's review report.



**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2021**

**Introduction**

The Louisiana Children’s Discovery Center, Inc. (the “Center”) opened on October 1, 2010 and is a non-profit entity established to provide children with hands-on educational experiences that will empower imaginations, peak curiosity, and nurture intelligence. This mission is accomplished through the operation of a children’s museum in the City of Hammond, Louisiana.

**1. Summary of Significant Accounting Policies**

**A. Basis of Accounting**

The financial statements have been prepared on an accrual basis and in conformity with standards generally accepted in the United States of America.

**B. Basis of Presentation**

The Center is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

**C. Support and Revenue**

Support consists primarily of expense reimbursements from the City of Hammond, admission fees, field trips, birthday parties, membership fees and gift shop sales. At the end of each month the Center will bill the City of Hammond for expenses incurred. The revenue is recognized once the Center bills the City of Hammond. Membership fees, birthday parties, and field trips are nonrefundable and recognized as income when received. Gift shop sales are recognized as revenue at the time of sale.

**D. Cash**

Cash includes demand deposits and money market savings accounts.

**E. Income Taxes**

The Center qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. However, should the Center engage in activities unrelated to its exempt purpose it could result in taxable income.

**F. 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 disclosure of contingent liabilities at the date of the financial statements and the reported

**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2021**

amounts of support and revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**G. Statement of Cash Flows**

For the purposes of the statement of cash flows, all investments with a maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

**H. Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

All contributions are considered to be unrestricted and available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same reporting period in which the contribution is received, the Center reports the support as unrestricted.

**I. Inventories**

Inventories are stated at the lower of cost or market determined by the first-in, first-out method. At December 31, 2021, the Center had \$1,000 in inventories for the gift shop.

**J. Property and Equipment**

Property and equipment are stated at cost or fair value at date of donation. The Center has not adopted a formal capitalization policy. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Furniture and Fixtures	7 Years
Leasehold Improvements	5 Years
Machinery and Equipment	5 - 10 Years
Software	3 Years

**K. Vacation and Sick Leave Policy**

Full-time employees earn vacation days off 90 days after the beginning of their employment with the Center. Any unused vacation time is forfeited after each anniversary year of employment. The center also offers paid time off (PTO) only for full-time salaried employees for sick days, medical appointments, hospitalization, funeral leave and personal days off. Unused PTO cannot be carried over to the next year. Upon separation from employment for any reason, all unused PTO is forfeited. Days earned for vacation and PTO are based on the following years of employment:



**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2021**

The Center gives paid time off (PTO) to only full-time employees (40 hours a week). Paid time off can be used for personal, sick, or vacation. PTO is credited at the beginning of the year and the employee may carry over five days of PTO if unused at the end of the calendar year. All other PTO will be forfeited at the end of the calendar year. Upon separation of employment for any reason, unused PTO is forfeited. PTO is earned from the beginning of your employment with the Center, however; you cannot utilize paid time off until you have completed your first ninety days of employment. Paid time off is earned as follows:

<b>Years of Employment</b>	<b>Vacation Days</b>
1	5
2 - 4	10
5 - 9	15
Over 10	20

<b>Years of Employment</b>	<b>PTO Days</b>
1 - 2	4
3 - 4	6
Over 5	8

**2. Financial Assets and Liquidity Resources**

As of December 31, 2021, financial assets and liquidity resources available within one year for general expenditures such as operating expenses, scheduled principal payments on debt, and capital construction costs not financed with debt, were as follows:

Financial Assets:

Cash & Cash Equivalents	\$ 228,219
Accounts Receivable, Net	7,874
Total Financial Assets Available within One Year	236,093

Total Financial Assets and Liquidity Resources Available within One Year	\$ 236,093
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**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2021**

**3. Cash**

Cash at December 31, 2021, consisted of the following:

Demand Deposits	\$ 190,435
Money Market Savings	37,184
Petty Cash	600
	\$ 228,219

**4. Receivables**

Total receivables at December 31, 2021 are \$7,874. The amounts due from the City of Hammond total \$7,874. This amount was collected in January 2022.

**5. Concentration of Revenue**

For the year ended December 31, 2021, the Center received funding of \$79,464 from the City of Hammond, Louisiana which is approximately 26% of the Center’s revenue.

**6. Property and Equipment**

A summary of the changes in property and equipment follows:

	Balance December 31, 2020	Additions	Deletions	Balance December 31, 2021
<b>Capital Assets</b>				
Furniture, Fixtures & Equipment	\$ 179,575	\$ -	\$ -	\$ 179,575
Leasehold Improvements	403,377	-	-	403,377
<b>Subtotal</b>	582,952	-	-	582,952
Less: Accumulated Depreciation	(582,741)	(179)	-	(582,920)
<b>Net Capital Assets</b>	\$ 211	\$ (179)	\$ -	\$ 32

Depreciation expense for the year ended December 31, 2021, was \$179.

**Louisiana Children’s Discovery Center, Inc.**  
**Hammond, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**7. Property Lease**

The Center is leasing property at 113 North Cypress Street, Hammond, Louisiana, and the adjacent parking lot. On February 1, 2021, the Center renewed its lease for the consideration \$2,816 per month, due on the 15<sup>th</sup> day of each month thereafter. In addition to the rent, a deposit of \$2,700 is to be held by the lessor as security for the full and faithful performance of all terms and conditions of the lease. The premises are to be used only for the purposes of a children’s museum and other lawful related activities. At December 31, 2021, \$33,794 was charged to rent under this lease.

**8. Operating Lease**

The Center entered into an operating lease agreement with LEAF Capital Funding, LLC effective April 17, 2018, to lease a Konica Minolta C454e Copier System. The lease is payable in 48 monthly payments of \$180. Future minimum lease payments for the next three years are as follows:

<u>Year Ending</u>		<u>Total</u>
2022	\$	540
2023		-
2024		-
	\$	<u>540</u>

**9. Subsequent Events**

Subsequent events have been evaluated by management through June 28, 2022, the date the financial statements were available to be issued. The following events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2021.

On April 25, 2022 the board was notified by their outside CPA firm that there was misuse involving the LCDC Visa credit card assigned to the new executive director. The charges appear to be personal in nature. The new director opened this credit card in January 2022 and these charges stem from January 2022 to March 2022. The board terminated his employment on April 25, 2022. The board has discovered the following as of this time: Personal use on a credit card in an amount up to \$2,000. A chevron Texaco credit card was opened in the name of LCDC without board knowledge or approval, and was used for personal use. This amounts to \$589.52. An amazon business prime account (line of credit) with a limit of \$10,000 was opened without board knowledge or approval. Unpaid balance is currently over \$2,000 and it appears at least \$1,100 of this amount was used for furniture and other personal items for the executive director. Additionally, petty cash is missing. The situation is ongoing, and the LCDC Board has contacted the local law enforcement agency, Hammond Police Department, and the District Attorney to open an investigation and file a police report.



## **Supplemental Information**

**Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana**

**Schedule of Compensation, Benefits and Other  
Payments to Agency Head  
For the Year Ended December 31, 2021**

Agency Head: Patti Robique

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 32,596
<b>Total payments</b>	<b>\$ 32,596</b>

See independent accountant's review report.

## **Other Independent Accountant's Report**

CHARLES P. HEBERT, CPA

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ADAM C. HEBERT, CPA

MEMBER

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A PROFESSIONAL ACCOUNTING CORPORATION

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

To the Board of Directors  
Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Louisiana Children's Discovery Center, Inc. and the Louisiana Legislative Auditor, on the Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021 as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Center's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### *Federal, State, and Local Awards*

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

### *The amount of the local awards are from the City of Hammond for \$79,464*

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

### *We randomly selected six disbursements.*

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

### *All of the disbursements in procedure 2 were for the correct amount and also to the correct payee.*

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.



***All six of the selected disbursements were coded to the correct fund and general ledger account.***

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

***All six of the selected disbursements were approved in accordance with the Agency's policies and procedures.***

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

***See SBA Shuttered Venue Agreements.***

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

***The program in procedure 6 will not close out until October 17, 2022.***

*Open Meetings*

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

***Management provided me with an agenda for a meeting on January 26, 2021.***

*Budget*

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

***We obtained the grant budget for the SBA shuttered Venue grant. The budget discloses the duration of the grant, but not the purpose.***

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

***The agency's report will be timely submitted.***

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

***To management's knowledge, the agency did not enter any contracts that utilized state funds and were subject to public bid law.***

*Prior-Year Comments*

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.



*There were no prior year findings, suggestions, etc.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Louisiana Children's Discovery Center, Inc.'s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Louisiana Children's Discovery Center, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Sincerely,

*Phil Hebert*

Phil Hebert, CPA  
A Professional Accounting Corporation  
Ponchatoula, Louisiana

June 28, 2022

**Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana**

**Schedule of Current Year Findings  
For the Year Ended December 31, 2021**

**2021-1 Misappropriation of Funds**

**Criteria:**

The Discovery Center's funds are restricted for uses associated with accomplishing the Center's mission.

**Condition:**

On April 25, 2022 the board was notified by their outside CPA firm that there was misuse involving the LCDC Visa credit card assigned to the new executive director. The charges appear to be personal in nature. The new director opened this credit card in January 2022 and these charges stem from January 2022 to March 2022. The board terminated his employment on April 25, 2022. The board has discovered the following as of this time: Personal use on a credit card in an amount up to \$2,000. A chevron Texaco credit card was opened in the name of LCDC without board knowledge or approval, and was used for personal use. This amounts to \$589.52. An amazon business prime account (line of credit) with a limit of \$10,000 was opened without board knowledge or approval. Unpaid balance is currently over \$2,000 and it appears at least \$1,100 of this amount was used for furniture and other personal items for the executive director.

**Cause:**

Unknown.

**Effect:**

The Center had over \$3,500 in funds embezzled from it. There is an ongoing investigation to determine the exact amount.

**Recommendation:**

We recommend that the Center determine the total amount of embezzlement, and turn the matter over to local law enforcement and file a police report.

**Management's Response:**

The LCDC Board has contacted the Hammond Police Department and the District Attorney to open an investigation and file a police report.

**RESOLUTION**

**WHEREAS**, Louisiana Children's Discovery Center, Inc., as a part of its audit of financial statements as of December 31, 2021, and for the one year period then ended, is required to complete the Louisiana Compliance Questionnaire furnished by the Louisiana Legislative Auditor, and,

**WHEREAS**, upon completion, the questionnaire must be presented to and adopted by the board of directors of the Louisiana Children's Discovery Center, Inc., by means of a formal resolution in an open meeting, and,

**WHEREAS**, the completed questionnaire and a copy of its adoption must then be given to the accountant at the beginning of the audit engagement. The auditor will, during the course of his audit, test the accuracy of the responses in the questionnaire,

**WHEREAS**, the Louisiana Compliance Questionnaire was reviewed and all questions answered by the board of directors of the Louisiana Children's Discovery Center, Inc.,

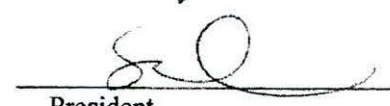
**THEREFORE BE IT RESOLVED** that the Louisiana Children's Discovery Center, Inc. hereby adopts this resolution on March 17, 2022 by the following roll call vote:

**YEAS:** 6

**NAYS:** 0

**ABSENT:** 2

  
\_\_\_\_\_  
Secretary/Treasurer

  
\_\_\_\_\_  
President



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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

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

\_\_\_\_\_ (Date Transmitted)

Hebert Johnson & Associates Inc.  
PO Box 520  
Albany, LA 70711

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

**Open Meetings**

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

Yes [ ] No [ ] N/A

**Budget**

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

Yes  No [ ] N/A [ ]



**Reporting**

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A

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

Yes  No [ ] N/A [ ]

**Prior-Year Comments**

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

Yes  No [ ] N/A [ ]

**General**

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

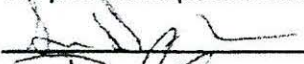
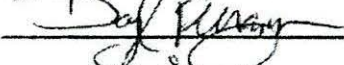

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose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

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No [ ] N/A [ ]

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

	Secretary	4/8/22	Date
	Treasurer	03-17-22	Date
	President	3/17/22	Date