

CRIMESTOPPERS, INC.

Financial Statements with Supplemental Information

December 31, 2024

(With Independent Auditor's Report Thereon)

CRIMESTOPPERS, INC.

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Independent Auditor's 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, 2024 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, 2024 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 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 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.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

Other Information

Supplemental 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 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, 2025 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 13, 2025

Covington, Louisiana

CRIMESTOPPERS, INC.**Statement of Financial Position****December 31, 2024****Assets**

Cash and cash equivalents:		
Restricted for rewards and related costs	\$	729,070
Unrestricted		2,051,241
Total cash and cash equivalents		2,780,311
Certificates of deposit:		
Restricted for rewards and related costs		244,774
Unrestricted		388,659
Total certificates of deposit		633,433
Investments		29,750
Court fee receivable		21,213
Accrued interest		3,185
Other receivables:		
Unrestricted		257,895
Total other receivables		257,895
Prepaid expenses		13,204
Property and equipment, net		44,278
Total assets	\$	<u><u>3,783,269</u></u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable	\$	7,034
Accrued expenses		30,354
Payroll liabilities and withholdings		30,038
Current maturities of long-term debt		8,668
Refundable supplemental rewards		33,118
Deferred luncheon revenue		36,000
Total current liabilities		145,212
Other liabilities:		
Long-term debt, less current maturities		33,531
Total other liabilities		33,531
Total liabilities		<u>178,743</u>
Net Assets:		
Without donor restrictions		2,609,469
With donor restrictions (Note 5):		995,057
Total net assets		<u>3,604,526</u>
Total liabilities and net assets	\$	<u><u>3,783,269</u></u>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.**Statement of Activities****For the Year Ended December 31, 2024**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenues:			
Contributions	\$ 24,592	-	24,592
Special events revenue (less related costs of \$39,431)	151,039	-	151,039
Court fees	-	196,248	196,248
Grants	7,331	25,000	32,331
Service fees	445,285	-	445,285
Supplemental rewards received - not refundable	81,639	-	81,639
Interest	79,127	-	79,127
Other	1,340	2,597	3,937
Net assets released from restrictions	<u>193,364</u>	<u>(193,364)</u>	<u>-</u>
Total support and revenues	<u>983,717</u>	<u>30,481</u>	<u>1,014,198</u>
Expenses:			
Program services	661,872	-	661,872
Support services	<u>137,069</u>	<u>-</u>	<u>137,069</u>
Total expenses	<u>798,941</u>	<u>-</u>	<u>798,941</u>
Change in net assets	184,776	30,481	215,257
Net assets - beginning of year	<u>2,424,693</u>	<u>964,576</u>	<u>3,389,269</u>
Net assets - end of year	<u><u>\$ 2,609,469</u></u>	<u><u>995,057</u></u>	<u><u>3,604,526</u></u>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Statement of Cash Flows

For the Year Ended December 31, 2024

Cash flows from operating activities:

Change in net assets \$ 215,257

Adjustments to reconcile change in net assets
to net cash provided by operating activities:

Depreciation 14,361

(Increases) decreases in assets:

Court fee receivable 2,248

Other receivables (80,997)

Prepaid expenses 47

Increases (decreases) in liabilities:

Accounts payable (9,314)

Accrued expenses (6,335)

Payroll liabilities and withholdings 24,546

Refundable supplemental rewards (95,559)

Deferred luncheon revenue (9,000)

Net cash provided by operating activities 55,254

Cash flows from investing activities:

Purchases of certificates of deposit (27,854)

Purchases of investments (29,750)

Net cash used by investing activities (57,604)

Cash flows from financing activities:

Principal payments of long-term debt (8,894)

Net cash used by financing activities (8,894)

Net increase in cash and cash equivalents (11,244)

Cash and cash equivalents, beginning of year 2,791,555

Cash and cash equivalents, end of year \$ 2,780,311

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2024

	Program Services							
	Court Fee Tip <u>Hotline</u>	Safe <u>School</u>	Tip Hotline <u>Support</u>	Community <u>Outreach</u>	Victim's <u>Service</u>	Total Program <u>Services</u>	Management and General	<u>Total</u>
Reward payments	\$ 42,950	-	-	-	-	42,950	-	42,950
Salaries, payroll taxes and related benefits	-	301,612	18,825	6,470	7,686	334,593	81,419	416,012
Advertising and marketing	86,346	5,481	-	-	-	91,827	5,124	96,951
Depreciation	-	-	-	-	-	-	14,361	14,361
Program specific activities and related costs	17,664	108,168	-	595	-	126,427	9,273	135,700
Insurance	1,772	1,415	-	-	-	3,187	2,629	5,816
Office operation expense	10,416	13,403	-	-	-	23,819	11,082	34,901
Professional fees	19,470	6,198	-	-	-	25,668	13,181	38,849
Answering service	9,866	3,535	-	-	-	13,401	-	13,401
Total expenses	\$ 188,484	439,812	18,825	7,065	7,686	661,872	137,069	798,941

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2024

(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, net assets with donor restrictions are reclassified to net assets without donor restrictions 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 and 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) Investments

Investments are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized. Short-term investments consist of debt securities with original maturities of twelve months or less. Long-term investments consist of debt securities with original maturities greater than twelve months.

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2024

(f) Economic Dependency

The Organization relies heavily on a few key revenue sources, including court fees, service fees, grants, contributions, and special events. Together, these sources represent a significant portion of total revenue and are essential to funding the Organization's programs.

Court fees and service fees accounted for the majority of revenue in 2024. As such, the Organization is economically dependent on continued court fee legislation, service demand, and donor and grantor support. Management actively monitors funding sources and maintains reserves to manage fluctuations.

(g) Revenue Recognition and Receivables

The Organization recognizes revenue when it is earned and realizable, in accordance with GAAP for not-for-profit entities.

- Contributions are recognized when received. Donor-restricted contributions are reported as restricted until the restriction is satisfied.
- Grants are recognized as revenue when eligible expenses are incurred or grant terms are met.
- Court fees, restricted by law, are recognized when received from the courts.
- Service fees and special event revenues are recognized when services are provided or events are held.
- Interest and other income are recognized when earned.

Receivables are recorded at net realizable value. Based on historical experience, no allowance for uncollectible accounts was considered necessary as of December 31, 2024.

(h) Property and 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. In April 2025, the Organization revised its' capitalization policy increasing the capitalization threshold to \$5,000. This change has no affect on the current period.

(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

Fair value is the exchange price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Organization uses various methods, including market, income,

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2024

and cost approaches. Based on these approaches, the Organization often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Organization utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Based on the observability of the inputs used in the valuation techniques, financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access at the measurement date.

Level 2 - Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; and other inputs that are observable or can be corroborated by observable market data.

Level 3 - Significant unobservable inputs that reflect an Organization's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In determining the appropriate levels, the Organization performs an analysis of the assets and liabilities that are subject to the fair value standard. At December 31, 2024, investments are measured at fair value based on quoted prices classified as Level 1 (see note 4).

(k) Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expenses for the year totaled \$96,951.

(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 represents fundraising activities for which the proceeds have no restrictions. Court fees are restricted by law (Note 6).

The following table reflects the Organization's financial assets (cash and cash equivalents, certificates of deposit, and receivables) as of December 31, 2024:

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2024

Financial assets available within one year and free of donor or legal restrictions:

Cash and cash equivalents	\$ 2,051,241
Certificates of deposit	220,860
Receivables	<u>257,895</u>

Available without restrictions within one year 2,529,996

Financial assets available within one year, subject to donor or legal restrictions:

Cash and cash equivalents	729,070
Certificates of deposit	126,787
Receivables	<u>21,213</u>

Available with restrictions within one year 877,070

Financial assets with liquidity restrictions greater than one year and free of donor or legal restrictions:

Certificates of deposit 167,799

Financial assets with liquidity restrictions greater than one year, and subject to donor or legal restrictions:

Certificates of deposit 117,987

Total financial assets \$ 3,692,852

(4) Fair Value Measurements

Fair value of assets measured on a recurring basis as of December 31, 2024 is as follows:

	<u>Fair Value</u>	<u>Fair Value Hierarchy</u>
Investments:		
Exchange traded fund	29,542	Level 1
Cash and cash equivalents (at cost)	<u>208</u>	N/A
	<u>\$ 29,750</u>	

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2024:

Unrealized loss on investments \$ 250

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2024

(5) Property and Equipment

Property and equipment is summarized as follows:

Furniture, fixtures and equipment	\$ 110,623
Less accumulated depreciation	<u>(66,345)</u>
Property and equipment, net	<u>\$ 44,278</u>

Depreciation and amortization expense amounted to \$14,361 in 2024.

(6) 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 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. As of December 31, 2024, the Organization has net assets with restrictions associated with court fees amounted to \$944,071.

Grants

As of December 31, 2024, 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 \$50,986.

(7) Net Assets Released from Restrictions

At the beginning of the year, the Organization had \$964,576 of net assets with restrictions. During 2024, the Organization received additional net assets with restrictions (court fees and fundraising) totaling \$223,845. Restrictions were met for \$193,364 of these funds during the year.

(8) Refundable Supplemental Rewards and 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, 2024, refundable supplemental rewards amounted to \$33,118.

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2024

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, 2024, the amount of supplemental rewards received – not refundable amounted to \$2,000.

(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 2021, 2022, and 2023 are subject to examination by the IRS, generally for three years after they were filed. The 2024 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 due to the lack of measurable data.

(12) Employee Benefit Plans

Defined Contribution Plan

The Organization has a 401(k) plan that covers eligible employees. Contributions to the plan for the year ended December 31, 2024 were \$40,265.

Deferred Compensation Plan

The Organization maintains a non-qualified deferred compensation plan, a 457(f) plan, for an executive employee. Contributions to the 457(f) plan are subject to a substantial risk of forfeiture until vested, which typically occurs at a specified time or upon the occurrence of certain events as defined in the plan documents. Amounts deferred under the 457(f) plan are not subject to the claims of the Organization's general creditors. The tax treatment of amounts deferred and any earnings thereon is determined by the provisions of Section 457(f) of the Internal Revenue Code. Contributions to the plan for the year ended December 31, 2024 were \$30,000. At December 31, 2024, the investment balances reported in Note 4 represent the funds contributed to this plan which remain property of the Organization until vested by the executive employee.

CRIMESTOPPERS, INC.

Notes to the Financial Statements

December 31, 2024

(13) Related Party Transactions

The Organization's management and Board of Directors have reviewed all transactions for the year ended December 31, 2024 and determined that there were professional fees paid to a board member's law firm of \$7,881 for the year ended December 31, 2024. There were no other related party transactions or relationships requiring disclosure under generally accepted accounting principles.

(14) Commitments and Contingencies

As of December 31, 2024, the Organization had no known material commitments under noncancelable contracts and no known legal contingencies. The Organization is not currently a party to any litigation, claims, or assessments that would have a material impact on its financial position or operations.

(15) Long-term Debt

A summary of long-term debt as of December 31, 2024 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.	\$ 42,199
Less: current portion	<u>8,668</u>
Note payable, net of current portion	<u>\$ 33,531</u>

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

2025	\$ 8,688
2026	9,170
2027	9,687
2028	10,232
2029	<u>4,422</u>
	<u>\$ 42,199</u>

The Organization recorded interest of expense of \$2,786 for the year ended December 31, 2024.

(16) Evaluation of Subsequent Events

The Organization has evaluated subsequent events through June 13, 2025, 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, 2024

Agency Head Name: Darlene Cusanza, Chief Executive Officer

<u>Purpose</u>	<u>Amount</u>
Salary *	\$ 1,483
Payroll taxes *	59
Retirement contributions *	81
	<u>1,623</u>

*** Amounts represent the portion 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, 2024

	First Six Month Period Ended <u>6/30/2024</u>	Second Six Month Period Ended <u>12/31/2024</u>
Cash Basis Presentation:		
Receipts from:		
City of Covington - Court Costs / Fees	\$ 1,466	2,112
City of Gretna - Court Costs / Fees	2,356	1,952
City of Harahan - Court Costs / Fees	540	558
City of Kenner - Court Costs / Fees	3,514	5,909
City of Mandeville - Court Costs / Fees	1,764	2,780
City of Slidell - Court Costs / Fees	3,531	4,876
City of Westwego - Court Costs / Fees	8,742	8,460
Jefferson Parish 1st Court - Court Costs / Fees	14,691	13,800
Jefferson Parish 2nd Court - Court Costs / Fees	6,840	6,588
Jefferson Parish Juvenile Court - Court Costs / Fees	1,347	982
Municipal Court of New Orleans - Court Costs / Fees	7,994	11,481
Orleans Criminal Court - Court Costs / Fees	94	194
Plaquemines Parish - Court Costs / Fees	4,022	3,576
St. Bernard Parish - Court Costs / Fees	861	793
St. Charles Parish - Court Costs / Fees	18,965	8,814
St. James Parish - Court Costs / Fees	378	1,311
St. John Parish - Court Costs / Fees	6,017	5,097
St. Tammany Parish - Court Costs / Fees	12,612	12,890
Town of Grand Isle - Court Costs / Fees	84	260
Town of Madisonville - Court Costs / Fees	552	484
Town of Pearl River - Court Costs / Fees	4,590	4,295
Village of Folsom - Court Costs / Fees	<u>182</u>	<u>144</u>
Total	\$ <u><u>101,142</u></u>	<u><u>97,356</u></u>



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**Independent Auditor's 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, 2024 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 13, 2025.

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 13, 2025

Covington, Louisiana

CRIMESTOPPERS, INC.

Schedule of Findings and Questioned Costs

Year Ended December 31, 2024

Section I – Summary of Auditor’s Results

Financial Statements:

- a. Type of auditor’s 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 Audit Findings

Year Ended December 31, 2024

Not Applicable.