

Baton Rouge Crisis Intervention Center, Inc.
Baton Rouge, Louisiana
December 31, 2018

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**HAWTHORN
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Certified Public Accountants

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Independent Auditor's Report

Board of Directors
Baton Rouge Crisis Intervention Center, Inc.
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Baton Rouge Crisis Intervention Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Baton Rouge Crisis Intervention Center, Inc. as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 October 23, 2019, on our consideration of Baton Rouge Crisis Intervention Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Baton Rouge Crisis Intervention Center, Inc.'s 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 Baton Rouge Crisis Intervention Center, Inc.'s internal control over financial reporting and compliance.

Hawthorn, Waymouth & Carroll, L.L.P.

October 23, 2019

Baton Rouge Crisis Intervention Center, Inc.
Statements of Financial Position
December 31, 2018 and 2017

	Assets	
	2018	2017
Current Assets		
Cash and cash equivalents	\$ 388,014	\$ 12,560
Accounts receivable, net	17,792	90,054
Prepaid expenses	16,376	32,925
Total current assets	422,182	135,539
Property and Equipment, net	355,401	794,119
Total assets	\$ 777,583	\$ 929,658
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 32	\$ 6,685
Accrued expenses	28,617	21,120
Line of credit	-	50,000
Deferred revenue	9,000	8,000
Total current liabilities	37,649	85,805
Net Assets, without donor restrictions	739,934	843,853
Total liabilities and net assets	\$ 777,583	\$ 929,658

The accompanying notes are an integral part of these financial statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Activities
Years Ended December 31, 2018 and 2017

	Without donor restrictions	
	2018	2017
Revenue, Gains, and Public Support		
Contracts		
Human Services District	\$ 85,619	\$ 144,820
Healthcare	121,657	121,654
Higher learning	82,870	151,674
Non-profit	106,752	106,752
Resource	-	64,330
Workshop	1,000	4,725
Grants and contributions		
Grants	33,462	168,198
Contributions	27,634	46,680
United Way	25,201	45,000
Special events	1,835	30,608
In-kind	380	10,158
Gain on sale of property and equipment	102,592	-
Miscellaneous	23,331	7,189
	612,333	901,788
Expenses		
Program services	559,665	761,394
General and administrative	155,247	200,512
Fundraising	1,340	5,416
	716,252	967,322
Change in Net Assets	(103,919)	(65,534)
Net Assets, beginning of year	843,853	909,387
Net Assets, end of year	\$ 739,934	\$ 843,853

The accompanying notes are an integral part of these financial statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Functional Expenses
Years Ended December 31, 2018 and 2017

	2018				2017			
	Program Services	General and Admin- istrative	Fund- raising	Total Expenses	Program Services	General and Admin- istrative	Fund- raising	Total Expenses
Salaries and wages	\$ 75,931	\$ 97,890	\$ -	\$ 173,821	\$ 324,982	\$ 102,351	\$ -	\$ 427,333
Payroll taxes and benefits	11,707	10,460	-	22,167	31,660	20,005	-	51,665
Telephone and technology	32,832	5,061	-	37,893	53,996	2,761	-	56,757
Travel and conference	-	-	-	-	2,790	207	-	2,997
Depreciation, utilities, property insurance, and maintenance	61,623	621	-	62,244	64,800	4,700	-	69,500
Supplies, postage, and printing	52	3,249	-	3,301	5,404	9,248	-	14,652
Professional memberships	560	150	-	710	1,853	525	-	2,378
Professional fees	267,326	13,543	-	280,869	5,730	14,933	-	20,663
Contractual services	100,324	1,250	-	101,574	248,270	16,034	-	264,304
Awards and meetings	-	256	-	256	4,362	-	-	4,362
Insurance	9,089	15,448	-	24,537	9,046	16,406	-	25,452
Marketing and development	-	250	-	250	6,646	-	-	6,646
Special Events - COS walk	-	-	1,340	1,340	-	-	5,416	5,416
All other expenses	221	7,069	-	7,290	1,855	13,342	-	15,197
	<u>\$ 559,665</u>	<u>\$ 155,247</u>	<u>\$ 1,340</u>	<u>\$ 716,252</u>	<u>\$ 761,394</u>	<u>\$ 200,512</u>	<u>\$ 5,416</u>	<u>\$ 967,322</u>

The accompanying notes are an integral part of these financial statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Cash Flows
Years Ended December 31, 2018 and 2017

	2018	2017
Cash Flows from Operating Activities		
Change in net assets	\$ (103,919)	\$ (65,534)
Adjustments to reconcile change in net assets to net cash used in operating activities		
Depreciation	29,985	30,953
Gain on sale of property and equipment	(102,592)	-
(Increase) Decrease in assets:		
Accounts receivable	72,262	(61,271)
Prepaid expenses	16,549	938
Increase (Decrease) in liabilities:		
Accounts payable	(6,653)	(9,551)
Accrued expenses	7,497	(11,274)
Deferred revenue	1,000	(50,000)
	(85,871)	(165,739)
Cash Flows from Investing Activities		
Proceeds from sale of property and equipment	526,400	-
Purchase of property and equipment	(15,075)	-
	511,325	-
Cash Flows from Financing Activities		
Net increase (decrease) in line of credit	(50,000)	50,000
	(50,000)	50,000
Net Change in Cash and Cash Equivalents	375,454	(115,739)
Cash and Cash Equivalents, beginning of year	12,560	128,299
Cash and Cash Equivalents, end of year	\$ 388,014	\$ 12,560
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest	\$ 4,684	\$ 178

The accompanying notes are an integral part of these financial statements.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2018

Note 1-Summary of Significant Accounting Policies

A. Nature of Operations

Baton Rouge Crisis Intervention Center, Inc. (the “Center”) is a Louisiana non-profit corporation. The Center’s mission is to offer prevention, intervention, and postvention services that provide support in times of crisis with a focus on suicide, homicide, and violence. The major sources of funding in 2018 include state contracts, training, and public support. See Note 7 for changes in operations that occurred during 2018.

B. Basis of Accounting and Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net assets, revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Center and changes therein are classified and reported as follows:

Net assets without donor restrictions: net assets not subject to donor stipulations.

Net assets with donor restrictions: net assets subject to donor stipulations that a) restrict their use to a specific purpose, which will be satisfied by actions of the Center or the passage of time; or b) require that they be maintained in perpetuity by the Center; generally, the donor of these assets permit the Center to use all or part of the income earned.

C. Use of 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 assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

D. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Center considers all highly liquid debt instruments purchased with original maturities of three months or less to be cash equivalents.

E. Accounts Receivable

Accounts receivable are presented at face value, net of allowance for doubtful accounts. The allowance for doubtful accounts is established through provisions charged against income and is maintained at a level believed adequate by management to absorb estimated bad debts based on historical and economic conditions. The Center charges off receivables on a case-by-case basis through the allowance. As of December 31, 2018 and 2017, management deemed all receivables to be fully collectible, and therefore did not establish an allowance.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2018

Note 1-Summary of Significant Accounting Policies (Continued)

F. Property and Equipment

Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. When assets are retired, or otherwise disposed, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period. Expenditures for maintenance and repairs are charged to expense as incurred. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. The estimated useful lives for property and equipment categories are 15-30 years for buildings, 5-7 years for furniture and fixtures, and 3-5 years for equipment.

Contributed property and equipment are recorded at fair value at the date of donation. If donors stipulate how the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of property and equipment are recorded as net assets without donor restrictions.

G. Income Taxes

The Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation.

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If the Center were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense, and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors.

H. Contributions

Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Donor-restricted contributions are reported as increases to net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases to net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Government grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreements. Advances under the grants are recorded as deferred income until the related services are provided.

I. Advertising

Advertising costs are expensed as incurred. Total advertising expenses for the years ended December 31, 2018 and 2017 were \$250 and \$6,646 respectively.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2018

Note 1-Summary of Significant Accounting Policies (Continued)

J. Contributed Services

Many individuals volunteer their time to help the Center with its activities. During the years ended December 31, 2018 and 2017, the Center received 1,265 and 5,207 volunteer hours, respectively, that have not been recorded in the statements of activities since no specialized skills were required.

K. Functional Expenses

Expenses are allocated in the accompanying financial statements to program services and management and general functional expense groups. The methods of allocation are based on several factors such as utilization of office space as well as the Center's estimates of the relative proportion of various staff members' time and effort between program and administrative functions.

L. Liquidity Management

As of December 31, 2018, the following financial assets could be made readily available within one year of the date of the statement of financial position to meet general expenditures:

Cash and cash equivalents	\$ 388,014
Accounts receivable	<u>17,792</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 405,806</u>

As part of its liquidity management, the Center has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

M. New Accounting Pronouncement

The Center has adopted the accounting guidance in Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which changes presentation and disclosure requirements for nonprofit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: net asset classes and liquidity. The Center has adjusted the presentation in these financial statements accordingly.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2018

Note 2-Property and Equipment

Property and equipment are summarized as follows as of December 31:

	<u>2018</u>	<u>2017</u>
Land	\$ 121,500	\$ 316,500
Buildings	300,821	612,821
Furniture and fixtures	–	47,748
Equipment	<u>95,915</u>	<u>126,568</u>
	518,236	1,103,637
Less: accumulated depreciation	<u>162,835</u>	<u>309,518</u>
Total property and equipment, net	<u>\$ 355,401</u>	<u>\$ 794,119</u>

Note 3-Line of Credit

The Center has a \$250,000 line of credit with a bank, of which \$50,000 was drawn at December 31, 2017. There was no outstanding balance at December 31, 2018. The line bears interest at 7.25%, matures on September 17, 2019, and is collateralized by land and buildings. The line was subsequently renewed for another year.

Note 4-Pension Plan

The Center has a SIMPLE IRA defined contribution plan. Contributions are matched at 3% of qualified employee salaries. Contributions to the plan for the years ended December 31, 2018 and 2017 were \$2,227 and \$7,081, respectively.

Note 5-Commitments and Contingencies

The Center participated in many grant programs, which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that the Center has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed on by the grantor agency and the Center.

A commitment on a signed contract related to the construction of the Peace Garden totaled \$61,965 as of December 31, 2018.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2018

Note 6-Concentrations

At various times during the year, cash on deposit with one financial institution exceeded the amount insured by the FDIC. Management monitors the financial condition of the institution on a regular basis, along with its balance in cash, to minimize this potential risk.

Note 7-Change in Operations

In 2018, the Center assigned the contract for THE PHONE, along with all other crisis line service contracts operated by the Center, to another crisis line provider in Louisiana. The Center will concentrate its efforts on providing weekly bereavement services and developing a new program, the National Suicidology Training Center, for training others in suicidology.

Note 8-Subsequent Events

The Center evaluated all subsequent events through October 23, 2019, the date the financial statements were available to be issued. As a result, the Center noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

Supplementary Information

**Baton Rouge Crisis Intervention Center, Inc.
Schedule of Compensation, Benefits and Other
Payments to Agency Head or Chief Executive Officer
Year Ended December 31, 2018**

Agency Head Name: Amy Vidrine, Executive Director (1/1/18 - 5/31/18)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 9,894
Benefits - retirement	352
Benefits – cell phone	64
Car allowance	–
Vehicle provided by agency	–
Per diem	–
Reimbursements - cell phone	–
Travel and meals	–
Registration fees	–
Conference travel	–
Continuing professional education fees	–
Housing	–
Unvouchered expenses	–
Special meals	–
Other reimbursements	–

Agency Head Name: Frank Campbell, Executive Director Emeritus (6/1/18 - 12/31/18)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ –
Benefits - insurance	–
Benefits - retirement	–
Car allowance	–
Vehicle provided by agency	–
Per diem	–
Reimbursements - cell phone	–
Travel and meals	–
Registration fees	–
Conference travel	–
Continuing professional education fees	–
Housing	–
Unvouchered expenses	–
Special meals	–
Other reimbursements	–

Frank Campbell received no compensation from public funds in 2018.



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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***

Board of Directors
Baton Rouge Crisis Intervention Center, Inc.
Baton Rouge, 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 Baton Rouge Crisis Intervention Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Baton Rouge Crisis Intervention Center, Inc.'s internal control over financial reporting (internal control) to determine the 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 Baton Rouge Crisis Intervention Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Baton Rouge Crisis Intervention Center, Inc.'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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2018-001.

Baton Rouge Crisis Intervention Center, Inc.'s Response to Finding

Baton Rouge Crisis Intervention Center, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Center's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Hawthorn, Weymouth & Carroll, LLP.

October 23, 2019

Baton Rouge Crisis Intervention Center, Inc.
Schedule of Findings and Responses
Year Ended December 31, 2018

Part I. Summary of Audit Results

- 1) An unmodified opinion has been expressed on the financial statements of Baton Rouge Crisis Intervention Center, Inc., as of and for the year ended December 31, 2018, and the related notes to the financial statements.
- 2) No deficiencies in internal control over financial reporting that we consider to be material weaknesses were identified.
- 3) One instance of noncompliance that is required to be reported under *Government Auditing Standards* was identified.
- 4) A single audit in accordance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* was not required.
- 5) A management letter was not issued.

Part II. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Noncompliance with Laws and Regulations

2018-001: Filing of Report with Louisiana Legislative Auditor

Condition:

Financial statements were not timely filed with the Louisiana Legislative Auditor.

Criteria:

LSA-RS 24:513 (5)(a) requires the engagement to be completed within six months of the close of the entity's fiscal year.

Cause:

The Center assigned all its contracts to another crisis line provider in 2018 and was considering termination of operations. The Board later voted to keep the Center open. As a result, it was decided to sell the building in which it operated and relocate all services. As a result, the books were not closed in a timely manner to facilitate the audit process.

Effect:

The Center's financial statements were not timely filed.

Auditor's Recommendations:

To comply with state laws and regulations, the Center should close its books sooner so the audit process can be completed prior to the deadline.

Management's Corrective Action Plan:

The Center has worked diligently with the external auditors to complete the audit as expeditiously as possible and will close its books in a timely manner in future years to ensure compliance.

Baton Rouge Crisis Intervention Center, Inc.
Schedule of Prior Year Findings and Responses
Year Ended December 31, 2018

Part I. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

- 1) No findings were noted.
- 2) A management letter was not issued.