

Louisiana Alliance of Boys & Girls Clubs, Inc.

Financial Statements
Years Ended December 31, 2023 and 2022

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



Louisiana Alliance of Boys & Girls Clubs, Inc.

Financial Statements
Years Ended December 31, 2023 and 2022

Louisiana Alliance of Boys & Girls Clubs, Inc.

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Independent Auditor’s Report

The Board of Directors
Louisiana Alliance of Boys & Girls Clubs, Inc

Opinion

We have audited the financial statements of the Louisiana Boys & Girls Clubs, Inc. (the “Organization”), which comprise the statement of financial position as of December 31, 2023 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying 2023 financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2023 and the results of its operations and its cash flows 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 (GAAS). 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 the Organization 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.

Other Matters

We performed a compilation engagement with respect to the 2022 financial statements and our report thereon, dated November 22, 2022, stated we did not audit or review those financial statements and, accordingly, express no opinion or other form of assurance on them.

As a recipient of funding from the State of Louisiana, the Organization must adhere to compliance requirements outlined within the Louisiana Governmental Audit Guide. Louisiana Revised Statute (R.S.) 24:513 and 24:514 establishes the due dates of local auditee reports. Audit, review/attestation, and compilation reports are due to the Louisiana Legislative Auditor (LLA) no later than six months after the local auditee’s fiscal year end. The Organization was not in compliance with reporting requirements as the audit report for the period ending December 31, 2023 was submitted to the LLA more than six months after the Organization’s year end.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.



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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities 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 GAAS 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 GAAS, 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 the Organization'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 the Organization'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.

BDO USA, P.C.

August 23, 2024

Financial Statements

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Financial Position

<i>December 31,</i>	(Audited) 2023	(Compiled) 2022
Assets		
Cash and cash equivalents	\$ 28,415	\$ 1,530,331
Membership dues receivable	36,562	-
Total assets	\$ 64,977	\$ 1,530,331
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 19,000	\$ 4,000
Refundable advances	-	1,500,000
Total liabilities	19,000	1,504,000
Net assets:		
Without donor restrictions	45,977	26,331
Total net assets	45,977	26,331
Total liabilities and net assets	\$ 64,977	\$ 1,530,331

See accompanying notes to the financial statements

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Activities

<i>Year Ended December 31,</i>	(Audited) 2023	(Compiled) 2022
Revenue, gains, and other support without donor restrictions:		
Government grants and contracts	\$ 1,500,000	\$ 125,000
Member organization dues	59,375	21,000
Total revenue, gains, and other support without donor restrictions	1,559,375	146,000
Expenses and losses:		
Leadership training, development, and support of youth programs	1,509,714	161,938
Management and general	30,015	6,000
Total expenses and losses	1,539,729	167,938
Change in net assets without donor restrictions	19,646	(21,938)
Net assets without donor restrictions, at beginning of year	26,331	48,269
Net assets without donor restrictions, at end of year	\$ 45,977	\$ 26,331

See accompanying notes to the financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Cash Flows

<i>Year Ended December 31,</i>	(Audited) 2023	(Compiled) 2022
Cash flows from operating activities:		
Change in net assets	\$ 19,646	\$ (21,938)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Membership dues receivable	(36,562)	-
Accounts payable	15,000	4,000
Refundable advances	(1,500,000)	1,375,000
Due to Clubs	-	(115,500)
Net cash (used in) provided by operating activities	(1,501,916)	1,241,562
(Decrease) increase in cash and cash equivalents	(1,501,916)	1,241,562
Cash and cash equivalents:		
Beginning of year	1,530,331	288,769
End of year	\$ 28,415	\$ 1,530,331

See accompanying notes to the financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statement of Functional Expenses (Audited)

<i>Year Ended December 31, 2023</i>	Program Services Leadership Training, Development, and Support of Youth	Management and General	Total Expenses and Losses
Contractual services	\$ 547,726	\$ 30,015	\$ 577,741
Training conferences	1,153	-	1,153
Supplies	164	-	164
Travel	671	-	671
Awards and grants	960,000	-	960,000
Total	\$ 1,509,714	\$ 30,015	\$ 1,539,729

See accompanying notes to the financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statement of Functional Expenses (Compiled)

<i>Year Ended December 31, 2022</i>	Program Services Leadership Training, Development, and Support of Youth	Management and General	Total Expenses and Losses
Contractual services	\$ 41,000	\$ 6,000	\$ 47,000
Training conferences	5,438	-	5,438
Awards and grants	115,500	-	115,500
Total	\$ 161,938	\$ 6,000	\$ 167,938

See accompanying notes to the financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

1. Description of Organization

The Louisiana Alliance of Boys & Girls Clubs, Inc. (the "Organization") is a nonprofit organization whose purpose is to promote exclusively the social welfare of boys and girls that are served by the Boys & Girls Clubs in the State of Louisiana. The Organization provides a mechanism for joint decision making, communication and exchange of ideas, and cooperative action among Boys & Girls Clubs. The Organization develops and expands quality youth development throughout the State, and also promotes public awareness of youth development and problems facing youth. Boys & Girls Clubs of America ("BGCA") is the parent company of the Organization and the Organization's financial statements are included in the Boys & Girls Clubs of America and Subsidiaries consolidated financial statements.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting.

Basis of Presentation

The accounting policies of the Organization have been designed to conform to U.S. generally accepted accounting principles ("U.S. GAAP") as applicable to not-for-profit organizations.

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

Without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

With donor restrictions - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

For conditional contributions, the Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the conditions are met and the restrictions expire in the same reporting period in which the revenue is recognized. For contributions that are unconditional in nature, the Organization reports contributions restricted by donors as increases in net assets without donor restrictions when the donor restriction expires in the same reporting period in which the contribution is received.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of interest-bearing checking accounts, savings accounts, and investments with a maturity date of three months or less.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Accounts Payable

Accounts payable represent balances due to vendors for services provided to the Organization. Also included in accounts payable are amounts due to personnel for costs incurred on behalf of, and/or while providing services to, the Organization.

Revenue Recognition

The Organization recognizes revenue when it satisfies a performance obligation by transferring a promised good to, or performing a service for, a customer. The amount of revenue recognized reflects the consideration expected to be received in exchange for satisfying distinct performance obligations. Management expects that the period between when goods and services are transferred to their customers and when the customers pay for those goods and services will be one year or less. Therefore, the Organization does not adjust the promised amount of consideration for the effects of a significant financing component.

Membership Organization Dues

The Organization enters into membership agreements with local Clubs to provide services that ultimately further the mission of the Organization to provide reciprocal value to the Club. These Clubs are required to be in compliance with any dues formula and schedule adopted by the Organization's Board of Directors, and remain in good standing. Each member organization in good standing has the opportunity to participate in state-funded Organization grants and contracts, and enter into related subrecipient agreements in accordance with the respective Organization-approved distribution plans and/or as directed by the funders.

Membership dues are billed at the beginning of the membership year. Revenue related to membership agreements totaled \$59,375 and \$21,000 for the years ended December 31, 2023 and 2022, respectively, as reflected in the statements of activities. Amounts owed to the Organization under the membership agreements totaled \$36,562 and \$0 at December 31, 2023 and 2022, respectively. Based on existing agreements and historical experiences with collection of membership dues, the Organization recognizes no allowance for credit losses on membership dues receivable.

Contributions of Financial Assets

Contribution revenue is recognized at fair value on the earlier of the receipt of cash or an unconditional promise to give. From time to time, the Organization receives promises to give that have certain conditions such as meeting specific performance-related barriers or limiting the Organization's discretion on use of the funds. Other contributions may have revocable features to the promises to give. Such conditional promises to give are recognized when the conditions are substantially met.

Contributions of Non-Financial Assets

Donated services, property, marketable securities and/or other noncash donations are recorded as contributions at their estimated fair value at the date of donation. During the year ended December 31, 2023 and 2022, the Organization did not receive any in-kind contributed services or other non-financial donations.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Government Grants and Contracts

Grants awarded by federal and state agencies or passed through to the Organization from another donor that received funding from the U.S. federal government are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes. As such, the Organization recognizes these amounts as contributions in accordance with the guidance under Accounting Standards Codification Topic 605-958. As these revenues are conditionally based on the satisfaction of the Organization either incurring an allowable expenditure or meeting the performance requirements specified in the respective grant contract, revenue is not recognized until the incremental conditions of the grant contract have been met.

Refundable Advances

A transfer of assets (i.e. cash received) that is related to a conditional contribution is accounted for as a refundable advance in unearned revenue in the accompanying statements of financial position, until the conditions have been substantially met or explicitly waived by the donor. Other changes in refundable advances result from timing differences between payments received from donors and the satisfaction of the conditions within the contracts and grant agreements. At December 31, 2023 and 2022, the balance of refundable advances was \$0 and \$1,500,000, respectively.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management estimates of time and effort.

Tax Status

The Organization is exempt from federal income taxation under Section 501(c)(4) of the Internal Revenue Code ("IRC"), though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). The Organization is not classified as a private foundation. The Organization did not have income unrelated to its exempt purposes during the years ended December 31, 2023 and 2022.

Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of the Income Taxes Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC").

Concentration of Credit Risk

Credit risk represents the risk of loss attributable to possible nonperformance by donors and counterparties relative to the terms of agreements and contracts. Financial instruments that are subject to concentrations of credit risk consist primarily of cash and cash equivalents and certain receivables. Cash and cash equivalent accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. The Organization held \$28,415 and \$1,530,331 in cash as of December 31, 2023 and 2022, respectively, of which \$0 and \$1,280,331 was uninsured by the Federal Deposit Insurance Corporation, respectively.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Use of Estimates

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from these estimates.

Fair Values of Financial Instruments

The Organization's financial instruments consist of cash and cash equivalents, accounts receivable, grants receivable, accounts payable, refundable advances, and due to clubs. Each of these financial instruments is accounted for at cost, which approximate fair value.

New Accounting Pronouncements

In June 2016, the FASB issued Accounting Standards Update ("ASU") 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, which requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses. This standard was effective for the Organization for the year ended December 31, 2023. The Organization adopted ASC 326 and all related subsequent amendments thereto effective January 1, 2023, using the modified retrospective approach for all financial assets measured at amortized cost. Adoption of this standard did not have a significant impact on the financial statements.

3. Liquidity and Availability

The Organization's cash and cash equivalents totaling \$64,977 and \$1,530,331 are available for general expenditure within one year of December 31, 2023 and 2022, respectively. The Organization manages its financial assets to be available as its operating expenditures, liability and other obligations come due.

4. Government Grants and Contracts

During 2023 and 2022, the Organization recognized revenue totaling \$1,500,000 and \$125,000, respectively, related primarily to pass-through funds from the State of Louisiana Department of the Treasury. Of this amount, \$960,000 and \$115,500 was passed through to member local clubs for leadership training, development and support of youth programs during 2023 and 2022.

5. Related Party Activities

The Organization paid \$30,015 and \$6,000 in 2023 and 2022, respectively, to Boys & Girls Clubs of America for providing the Organization with certain staff, financial accounting and conferences.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

6. Commitments and Contingencies

State and federally funded programs are routinely subject to special audits that could result in claims against the resources of the Organization. Management does not believe that there will be any claims arising from such audits that could have a material adverse effect on the Organization's financial position.

7. Subsequent Events

Subsequent events have been evaluated by management of the Organization through August 23, 2024, the date on which the financial statements were available for issuance and determined that all significant events and disclosures are included in the financial statements.



Louisiana Alliance of Boys & Girls Clubs, Inc.

Louisiana Legislative Auditor - Statewide
Agreed-Upon Procedures
Year Ended December 31, 2023

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.



Louisiana Alliance of Boys & Girls Clubs, Inc.

Louisiana Legislative Auditor - Statewide Agreed-Upon Procedures
Year Ended December 31, 2023

Louisiana Alliance of Boys & Girls Clubs, Inc.

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Independent Accountant’s Report on Applying Agreed-Upon Procedures

The Board of Directors
Louisiana Alliance of Boys & Girls Clubs, Inc.

We have performed the procedures enumerated below on the control and compliance (“C/C”) areas identified in the Louisiana Legislative Auditor’s (“LLA’s”) Statewide Agreed-Upon Procedures (“SAUP”) for the fiscal period January 1, 2023 through December 31, 2023. The Louisiana Alliance of Boys & Girls Clubs, Inc.’s (the “Alliance” or “entity”) management is responsible for its financial records and compliance with applicable laws and regulations.

The Alliance has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform procedures on the C/C areas identified in the LLA’s SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the sufficiency of the procedures described below, either for the purpose for which the report has been requested or for any other purpose.

The procedures performed and the associated findings are as follows:

1. Written Policies and Procedures

A. We obtained and inspected the entity’s written policies and procedures and observed whether they addressed each of the following categories and subcategories as applicable to public funds and the entity’s operations:

i. Budgeting, including preparing, adopting, monitoring, and amending the budget.

Result: No exceptions were found as a result of this procedure.

ii. Purchasing, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

Result: No exceptions were found as a result of this procedure.

iii. Disbursements, including processing, reviewing, and approving.

Result: No exceptions were found as a result of this procedure.



- iv. Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Result: No exceptions were found as a result of this procedure.

- v. Payroll/Personnel subcategory is not applicable to public funds administered by the Alliance.
- vi. Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Result: Exception noted. The Alliance's written policies and procedures do not address contracting, nor any sub-processes.

- vii. Travel and Expense Reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Result: No exceptions were found as a result of this procedure.

- viii. Credit Cards subcategory is not applicable the Alliance.

- ix. Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Result: No exceptions were found as a result of this procedure.

- x. Debt service subcategory is not applicable to the Alliance.

- xi. Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Result: We performed the procedure and discussed the results with management.

- xii. Prevention of Sexual Harassment, including R.S. 42:342-344 requirements for



- (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting

Result: No exceptions were found as a result of this procedure.

2. Board or Finance Committee

- A. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Result: No exceptions were found as a result of this procedure.

- ii. Observed that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

Result: No exceptions were found as a result of this procedure.

- iii. Procedure is not applicable to the Alliance.
 - iv. Procedure is not applicable to the Alliance.

3. Bank Reconciliations

- A. We obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified its sole bank account as the entity's main operating account. We randomly selected the August 2023 bank statement and corresponding bank reconciliation and observed that:
 - i. Bank reconciliation included evidence that it was prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged).

Result: No exceptions were found as a result of this procedure.

- ii. Bank reconciliations included written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed the bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged).

Result: No exceptions were found as a result of this procedure.

- iii. Procedure is not applicable to the Alliance.

4. Collections (excluding electronic funds transfers)

Procedures related to collections are not applicable as the collection of public funds other than through electronic funds transfer did not occur during the fiscal period.



5. Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

A. Management represented that there is only one location that processes payments for the fiscal period. We selected this location for further testing.

B. For the location selected under procedure #5A above, we obtained a listing of those individuals involved with non-payroll purchasing and payment functions. We inquired of the individuals about their duties and observed that duties are properly segregated such that:

i. At least two individuals are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

Result: No exceptions were found as a result of this procedure.

ii. At least two individuals are involved in processing and approving payments to vendors.

Result: No exceptions were found as a result of this procedure.

iii. The individuals responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Result: No exceptions were found as a result of this procedure.

iv. The official responsible for signing checks mails the payment or gives the signed checks to another official to mail who is not responsible for processing payments; and

Result: No exceptions were found as a result of this procedure.

v. Only officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Result: No exceptions were found as a result of this procedure.

C. For the location selected under procedure #5A above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly select 5 disbursements, obtained supporting documentation for each transaction, and:

i. Observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity.



Result: No exceptions were found as a result of this procedure.

- ii. Observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Result: No exceptions were found as a result of this procedure.

- D. Procedure is not applicable to public funds administered by the Alliance. The Alliance did not process electronic payments during the fiscal period.

6. Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

Procedures related to credit cards/debit cards/fuel cards/purchase cards (cards) are not applicable as the Alliance did not have any cards during the fiscal period.

7. Travel and Travel-Related Expense Reimbursements (excluding card transactions)

Travel and travel-related expense reimbursement procedures are not applicable to the Alliance as the Alliance did not use public funds to reimburse travel and travel related expenses during the fiscal period.

8. Contracts

- A. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing, which contained 2 contracts, is complete. We selected both contracts from the listing, excluding the practitioner's contract, and:

- i. Procedure not applicable to the public funds received by the Alliance.
- ii. Observed whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Results: No exceptions were found as a result of this procedure.

- iii. Procedure not applicable to the contracts initiated during the fiscal period.
- iv. We randomly selected one payment from the fiscal period for each contract, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of this procedure.

9. Payroll and Personnel

- A. Management represented that there was only one official that is engaged as a contractor during the fiscal period. We obtained the related payments and service contract, and agreed amounts paid to authorized pay rates.

Results: No exceptions were found as a result of this procedure.



B. We randomly selected one pay period during the fiscal period. For the officials selected under procedure #9A above, we obtained attendance records and leave documentation for the pay period:

- i. Procedure not applicable to the Alliance
- ii. Procedure not applicable to the Alliance
- iii. Procedure not applicable to the Alliance
- iv. Observed the rate paid to the official agreed to the authorized salary/pay rate found within the personnel file.

Results: No exceptions were found as a result of this procedure.

C. Procedure not applicable to the Alliance.

D. Procedure not applicable to the Alliance.

10. Ethics

The Louisiana Code of Governmental Ethics (Ethics Code) is not applicable to the Alliance.

11. Debt Service

Debt service procedures are not applicable to the Alliance as the Alliance held no debt during the fiscal period.

12. Fraud Notice

- A. We inquired of management as to whether there were misappropriations of public funds and assets during the fiscal period. Management represented that there were no such misappropriations.
- B. We attempted to observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: Exception noted. Per management, the Alliance has not posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13. Information Technology Disaster Recovery/Business Continuity

- A. We performed the following procedures:
 - i. We inquired of personnel responsible for backing up critical data and observed evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

Results: We performed the procedure and discussed the results with management.

- ii. We inquired of personnel responsible for testing/verifying backup restoration and observed evidence that the test/verification was successfully performed



within the past 3 months.

Results: We performed the procedure and discussed the results with management.

- iii. We obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. We randomly select 5 computers and observed while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

14. Prevention of Sexual Harassment

- A. Procedure is not applicable to the Alliance as the Alliance did not employ personnel during the fiscal period.
- B. We attempted to observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: Exception noted. The Alliance has not posted its sexual harassment policy and complaint procedure on its website.

- C. Procedure is not applicable to the Alliance as the Alliance did not employ personnel during the fiscal period.

We were engaged by the Louisiana Alliance of Boys & Girls Clubs, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the C/C areas identified in the LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. 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.

We are required to be independent of the Louisiana Alliance of Boys & Girls Clubs, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

BDO USA, P.C.

August 23, 2024



**BOYS & GIRLS CLUBS
OF AMERICA**

**Management's Response
Year Ended December 31, 2023**

Management concurs with the results of the procedures performed on the C/C areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures. We believe the exceptions noted do not increase the risk of fraud, waste, or abuse in the future.

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Agencies)**

6/27/24 (Date Transmitted)

BDO USA, LLP (CPA Firm Name)
421 Fayetteville Street, Suite 300 (CPA Firm Address)
Raleigh, NC 26701 (City, State Zip)

In connection with your audit of our financial statements as of 12/31/23 and for January – December 2023

(period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of 6/27/24 (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

Louisiana Alliance of Boys & Girls Clubs, Inc.
 1405 West Pinhook Road
 Lafayette, LA 70503

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

<u>Board Role</u>	<u>Name</u>	<u>Address</u>	<u>Email</u>	<u>Work Phone</u>
President	Drake Mills	Boys & Girls Club of North Louisiana 1511 Trenton St Ruston, LA 71270	drake@ctbonline.com	(318) 254-7422
Vice President	Brach Myers	Boys & Girls Clubs of Acadiana 901 Hugh Wallis Rd S Lafayette, LA 70508	brach.myers@hcggroup.com	(337) 769-0708
Board Member	Angel Nelson	Boys & Girls Clubs of Greater Baton Rouge 8281 Goodwood Blvd, Suite A Baton Rouge, LA 70806	angel@bgcmetrolouisiana.org	(225) 383-3928
Board Member	Eldonta Osborne	Boys & Girls Club of North Louisiana 300 Memorial Dr, Ruston, LA 71270	eosborne@bgcofnl.org	(318) 607-7295
Board Member	Laura Ferrell	9243 Gulf Beach Hwy Cameron, LA 70631	laura.ferrell@cheniere.com	
Board Member	Ashley Heffernan Kaiser, Esq.	BGCA – GR 440 1st St NW Ste 1020 Washington, DC 20001	akaiser@bgca.org	(443) 949-9312

Board Role	Name	Address	Email	Work Phone
Board Member	Stacy Blackmon	BGCA - Field Services (Major Metro) 1275 Peachtree St NE Atlanta, GA 30309	sblackmon@bgca.org	(404) 487-5206
Board Member	Alex Knapp	BGCA – GR 440 1st St NW Ste 1020 Washington, DC 20001	aknapp@bgca.org	(202) 507-6670
Board Member	Terri Dorsey	BGCA - Field Operations 1275 Peachtree St NE Atlanta, GA 30309	tdorsey@bgca.org	(404) 487-5983
Board Member	Joe Ethier	BGCA - Field Services (SE) 1275 Peachtree St NE Atlanta, GA 30309	jethier@bgca.org	(404) 487-5632
Board Member	Lisa Hurst	BGCA - Field Services (SE) 1275 Peachtree St NE Atlanta, GA 30309	lhurst@bgca.org	(404) 487-5784

Fiscal Agent:

Boys & Girls Clubs of America (Shelby Mahoney)
1275 Peachtree St NE
Atlanta, GA 30309
(404) 487-5700
smahoney@bgca.org

3. Period of time covered by this questionnaire.

January – December 2023

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

The Louisiana Alliance of Boys & Girls Clubs is organized per the Louisiana Nonprofit Corporation Law, under Title 12 of the Louisiana Revised Statutes, as a non-profit organization. We are recognized as a 501(c)(4) social welfare organization by the Internal Revenue Service.

5. Briefly describe the public services provided.

The Louisiana Alliance of Boys & Girls Clubs, Inc. coordinates youth development services and resources for Boys & Girls Clubs across the state of Louisiana.

6. Expiration date of current elected/appointed officials' terms.

Board Role	Name	Term Expires
President	Drake Mills	8/31/24
Vice President	Brach Myers	8/31/24
Board Member	Angel Nelson	8/31/24
Board Member	Eldonta Osborne	8/31/24
Board Member	Laura Ferrell	8/31/24
Board Member	Ashley Heffernan Kaiser, Esq.	Appointed (BGCA)
Board Member	Stacy Blackmon	Appointed (BGCA)
Board Member	Alex Knapp	Appointed (BGCA)
Board Member	Terri Dorsey	Appointed (BGCA)
Board Member	Joe Ethier	Appointed (BGCA)

Board Role	Name	Term Expires
Board Member	Lisa Hurst	Appointed (BGCA)

Part II. Federal, State, and Local Awards

7. 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

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes No N/A

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes No N/A

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes No N/A

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes No N/A

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes No N/A

Part IV. Open Meetings

19. 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

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No N/A

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

Yes No N/A

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No N/A

Part VI. Reporting

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes No N/A

24. 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

25. 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

26. 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 [x]

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	_____	Date
	Treasurer	6/27/24	Date
	President	6/27/24	Date