

**Baton Rouge Crime Stoppers, Inc.**

**Baton Rouge, Louisiana**

**December 31, 2019**



**L.A. CHAMPAGNE & CO.**

CHATEAU D'ORCHES, CALIFORNIA

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## Independent Accountant's Review Report

To the Board of Directors  
Baton Rouge Crime Stoppers, Inc.  
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Baton Rouge Crime Stoppers, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

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

### Accountant's Responsibility

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

### Accountant's Conclusion

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

**Supplemental Information**

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

**Report on Agreed-Upon Procedures**

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 29, 2020, on the results of our agreed-upon procedures.

*L. A. Chapp & Co., LLP*

*Baton Rouge, Louisiana*

*June 29, 2020*

**BATON ROUGE CRIME STOPPERS, INC.**  
**STATEMENT OF FINANCIAL POSITION**

DECEMBER 31, 2019

*(See Independent Accountant's Review Report)*

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 427,922
Fines receivable	7,383
Prepaid expense	3,494
	<u>438,799</u>

**PROPERTY AND EQUIPMENT, NET** 22,196

Total assets \$ 460,995

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	<u>\$ 8,152</u>
Total liabilities	<u>8,152</u>

**NET ASSETS**

Without donor restrictions	228,733
With donor restrictions	<u>224,110</u>

Total net assets 452,843

Total liabilities and net assets \$ 460,995

*See accompanying notes to financial statements*

**BATON ROUGE CRIME STOPPERS, INC.****STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2019

*(See Independent Accountant's Review Report)*

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Donations and grants	\$ 189,727	\$ -	\$ 189,727
Cooperative endeavor programs	14,000	-	14,000
Court fines	-	98,457	98,457
Interest income	1,320	20	1,340
Net assets released from restriction	100,505	(100,505)	-
	<u>305,552</u>	<u>(2,028)</u>	<u>303,524</u>
<b>EXPENSES</b>			
Functional:			
Program services	172,142	-	172,142
Management and general	19,271	-	19,271
Fundraising	44,855	-	44,855
	<u>236,268</u>	<u>-</u>	<u>236,268</u>
Change in net assets	69,284	(2,028)	67,256
Net assets - beginning of year	<u>159,449</u>	<u>226,138</u>	<u>385,587</u>
Net assets - end of year	<u>\$ 228,733</u>	<u>\$ 224,110</u>	<u>\$ 452,843</u>

*See accompanying notes to financial statements*

**BATON ROUGE CRIME STOPPERS, INC.**  
**STATEMENT OF CASH FLOWS**

Year Ended December 31, 2019  
*(See Independent Accountant's Review Report)*

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 67,256
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	5,710
Decrease in accounts payable	(3,200)
Increase in fines receivable	(443)
Increase in prepaid expenses	(1,575)
Net cash provided by operating activities	<u>67,748</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of equipment	(8,707)
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
	<u>-</u>
 <b>NET INCREASE IN CASH</b>	 59,041
 Cash - beginning of year	 <u>368,881</u>
Cash - end of year	<u><u>\$ 427,922</u></u>

*See accompanying notes to financial statements*

**BATON ROUGE CRIME STOPPERS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended December 31, 2019

*(See Independent Accountant's Review Report)*

	Program Services	Management and General	Fundraising	Total
Compensation	\$ 64,000	\$ 8,000	\$ 8,000	\$ 80,000
Cash rewards	62,050	-	-	62,050
Crime prevention initiatives	9,650	-	-	9,650
Advertising and other public relations	8,768	-	-	8,768
Dues	1,332	-	-	1,332
Depreciation	5,710	-	-	5,710
Telephone and website	9,434	-	-	9,434
Travel	4,386	-	-	4,386
Printing and supplies	-	112	-	112
Legal & accounting	-	3,725	-	3,725
Meeting expense	-	2,945	-	2,945
Computer expense	6,036	-	-	6,036
Awards banquet	-	-	26,496	26,496
Golf tournament	-	-	7,992	7,992
Insurance	776	776	776	2,328
Other	-	3,713	1,591	5,304
Total expenses	<u>\$ 172,142</u>	<u>\$ 19,271</u>	<u>\$ 44,855</u>	<u>\$ 236,268</u>

*See accompanying notes to financial statements*



**BATON ROUGE CRIME STOPPERS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

*December 31, 2019*

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of activities*

Baton Rouge Crime Stoppers, Inc. (Crime Stoppers) was incorporated in Louisiana on May 12, 1983. Crime Stoppers is a community-involvement program to help stop crime. Crime Stoppers gathers clues to assist law enforcement agencies in solving major crime by offering cash rewards and providing a phone number to call with information relating to crimes or criminal activity. Crime Stoppers encourages citizens to provide tips and clues that can be vital in the successful solution of crime.

*Basis of accounting*

Crime Stoppers prepares its financial statements on the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned or billed, and expenses are recognized when goods or services are received and the obligation for payment is incurred.

*Basis of presentation*

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Crime Stoppers reports information regarding its financial position and activities according to the two classes of net assets as follows:

*Net assets without donor restrictions* - resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of Crime Stoppers, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

*Net assets with donor restrictions* - resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets with donor restrictions to net assets without donor restrictions.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Contributions and expenses*

Contributions, grants and fine revenue received, and unconditional promises to give are measured at their estimated fair values and are reported as an increase in net assets.

*Advertising*

Advertising is expensed as incurred.

*Use of estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that may 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 period. Actual results could differ from those estimates.

*Donated services*

Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Crime Stoppers. Such services are usually acquired from providers on a fee basis. Many individuals volunteer their time and perform a variety of tasks that assist Crime Stoppers in the performance of its projects and various committee activities; however, these services are not recognized as contributions in the financial statements since the recognition criteria was not met.

*Cash*

For the purpose of the statement of cash flows, Crime Stoppers considers all without donor restrictions cash and short-term savings to be cash.

*Prepaid expenses*

Services which extend benefits over more than one accounting period have been recorded as prepaid expenses.

*Property and equipment*

Acquisitions of property and equipment in excess of \$2,500 are capitalized. Property and equipment are stated at cost less accumulated depreciation with depreciation being calculated on the straight-line basis over the estimated useful life of the assets as follows:

Furniture and equipment	5-7 years
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When property is retired or otherwise disposed of, the accounts are relieved of the applicable cost and accumulated depreciation, and any resulting gain or loss is reflected in operations.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Functional expenses*

Certain expenses are charged directly to functional classifications. Other expenses are allocated between program, fundraising, and management and general based upon estimates of staff time spent on each function or other appropriate allocation bases.

*Income tax status*

Crime Stoppers is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the financial statements.

Crime Stoppers accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, Crime Stoppers may recognize the tax effects from an uncertain tax position only if it is more likely than not that the tax position will be sustained upon examination by tax authorities. Crime Stoppers has evaluated its position regarding the accounting for uncertain tax positions and does not believe that it has any material uncertain tax positions.

*Change in Accounting Principles*

In June 2018, the FASB issued Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the scope and accounting guidance around contributions received and made by not-for-profit organizations. Crime Stoppers adopted ASU 2018-08 using a modified prospective method effective January 1, 2019. Under the modified prospective method, this ASU only applies to agreements not completed or entered into as of January 1, 2019. As a result, the 2018 financial statements are not restated and there was no cumulative-effect adjustment to opening net assets as of January 1, 2019. There were no material changes to the recognition of contribution revenue during 2019.

In May 2014, the FASB issued ASU No. 2014-09, (Topic 606) *Revenue from Contracts with Customers*. This ASU is a comprehensive new revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods and services. Additional disclosure is required to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. This standard was adopted by Crime Stoppers effective January 1, 2019 using the full retrospective method. The adoption of this standard did not have a material impact on Crime Stopper's financial statements. All of Crime Stopper's contract revenues consist of a single performance obligation to transfer promised goods or services.

**B: ACT 50 FUND**

The Louisiana legislature approved a bill on June 25, 2002, that set a two-dollar fee to be levied by the courts on offenders convicted of criminal and traffic violations, and these funds are payable to the certified crime stopper organization of that area. The crime stopper organization must deposit these funds into a separate bank account to be used solely for expenditures directly related to obtaining information on criminal activities.

There is currently a pending class action lawsuit against the State of Louisiana challenging the constitutionality of the Act 50 court fines. Any changes to the Act 50 fund could have a significant impact on Crime Stoppers. During 2019, approximately 32% of Crime Stoppers revenue was attributed to Act 50 court fines.

**C: CONCENTRATION OF CREDIT RISK**

From time to time, the cash balance maintained in a certain financial institution may exceed the \$250,000 deposit insurance coverage provided by the FDIC. The uninsured portion amounted to \$156,128 as of December 31, 2019. Management believes the credit risk associated with these deposits is minimal.

**D: LIQUIDITY**

The following reflects Crime Stopper's financial assets as of December 31, 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Cash	\$ 427,922
Fines receivable	<u>7,383</u>
Total financial assets	435,305
Less contractual imposed restrictions	<u>224,110</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 211,195</u>

As part of the Organization's liquidity management, it invests cash in excess of daily requirements in short-term investments.

**F: SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 29, 2020, which is the date the financial statements were available to be issued. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen that could negatively impact contributions and operating results. At this point, the extent to which COVID-19 may impact the financial conditions or results of operations is uncertain

**SUPPLEMENTARY INFORMATION**

**BATON ROUGE CRIME STOPPERS, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND**  
**OTHER PAYMENTS TO AGENCY HEAD**

Year Ended December 31, 2019

*(See Independent Accountant's Review Report)*

**Agency Head Name:** Sid Newman, Executive Director

Purpose:

Salary	\$	80,000
Benefits		4,382
Reimbursements: Civic club dues and meals		1,332
Reimbursements: Conferences, travel, and meals		1,130
Reimbursements: Office expense		1,191

*See accompanying notes to financial statements*

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

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

L.A. Champagne & Co., LLP

4911 Bennington Avenue

Baton Rouge, La 70808

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

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No [  ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No [  ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No [  ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No [  ]

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

Yes [] No [  ]

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 [  ]

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 [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No

**Prior-Year Comments**

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

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

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

Yes  No

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

Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

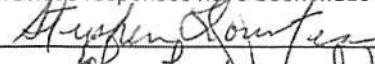
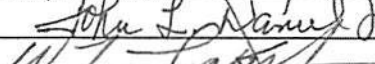
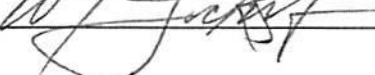
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

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

	Secretary	6-23-2020	Date	Treasurer
	Treasurer	6-23-2020	Date	Secretary
	President	6-23-2020	Date	



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## Independent Accountant's Report on Applying Agreed upon Procedures

To the Board of Directors  
Baton Rouge Crime Stoppers, Inc.  
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Baton Rouge Crime Stoppers, Inc. and the Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2019, as required by Louisiana Revised Statute 24:513 and *the Louisiana Governmental Audit Guide*. The Management of Baton Rouge Crime Stoppers, Inc. is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Federal, State, and Local Awards

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

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

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

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

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

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

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

account.

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

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

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

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

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

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

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

### **Open Meetings**

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there were any exceptions. Note: Please refer to the Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://appl.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

*Management provided evidence indicating that agendas were posted outside the meeting room for an open meeting as required by LA R.S. 42:11 through 42:28.*

### **Budget**

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

*The Organization did not expend any federal, state, or local governmental grants during the fiscal periods.*

## State Audit Law

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

*The Organization's report was submitted to the Legislative Auditor before the statutory due date.*

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

*The Organization's management represented that the Organization did not enter into any contracts during the fiscal year that were subject to the public bid law.*

## Prior Comments

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

*There were no prior year suggestions, recommendations, and/or comments for the year ended December 31, 2018.*

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

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

*L.A. Champagne & Co, LLP*

*Baton Rouge, Louisiana*

*June 29, 2020*