**EDEN CENTERS**

**D/B/A**

**EDEN CENTERS FOR HOPE AND HEALING**

**NEW ORLEANS, LOUISIANA**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED**

**DECEMBER 31, 2025 AND 2024**

ERICKSEN KRENTEL LLP

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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# INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Management
Eden Centers
New Orleans, Louisiana

## Opinion

We have audited the accompanying financial statements of Eden Centers (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Eden Centers as of December 31, 2025 and 2024, 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.

## Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Eden Centers and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Responsibilities of Management for the Financial Statements

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

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

To the Board of Directors and Management
Eden Centers

***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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Eden Centers' 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 Eden Centers' 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.

To the Board of Directors and Management
Eden Centers

***Supplementary 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, as required by Louisiana Revised Statute 24:513 A.(3), is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required *by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2026, on our consideration of Eden Centers' 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 Eden Centers' 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 Eden Centers' internal control over financial reporting and compliance.

June 16, 2026
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

# FINANCIAL STATEMENTS

**EDEN CENTERS**
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

| | 2025 | 2024 |
|---|---|---|
| **CURRENT ASSETS:** | | |
| Cash and cash equivalents | $ 678,041 | $ 726,414 |
| Receivables: | | |
| Accounts receivable | 2,387 | - |
| Grants receivable, current portion | 480,145 | 471,703 |
| Contributions receivable | - | 300 |
| Prepaid expenses | 19,619 | 19,911 |
| Deposits | 650 | 650 |
| Property and equipment, net | 1,531,333 | 1,501,115 |
| Total assets | 2,712,175 | 2,720,093 |
| **LIABILITIES:** | | |
| Accounts payable and accrued expenses | $ 67,612 | $ 39,267 |
| Note payable | 149,234 | 150,000 |
| Total liabilities | 216,846 | 189,267 |
| **NET ASSETS:** | | |
| Without donor restrictions | 2,205,966 | 2,088,597 |
| With donor restrictions | 289,363 | 442,229 |
| Total net assets | 2,495,329 | 2,530,826 |
| Total liabilities and net assets | $ 2,712,175 | $ 2,720,093 |

**See accompanying NOTES TO FINANCIAL STATEMENTS**

**EDEN CENTERS**
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| **SUPPORT AND OTHER REVENUES:** | | | |
| Grants | $ 1,395,085 | $ 170,000 | $ 1,565,085 |
| Contributions | 92,296 | - | 92,296 |
| In-kind contributions | 190,784 | - | 190,784 |
| Special events | 242,558 | - | 242,558 |
| Other | 26,925 | - | 26,925 |
| Net assets released from restrictions | 322,866 | (322,866) | - |
| Total revenue | 2,270,514 | (152,866) | 2,117,648 |
| **EXPENSES:** | | | |
| Program services | 1,882,988 | - | 1,882,988 |
| Supporting activities: | | | |
| Management and general | 186,782 | - | 186,782 |
| Fundraising | 83,375 | - | 83,375 |
| Total expenses | 2,153,145 | - | 2,153,145 |
| Change in net assets | 117,369 | (152,866) | (35,497) |
| Net assets, beginning of year | 2,088,597 | 442,229 | 2,530,826 |
| Net assets, end of year | $ 2,205,966 | $ 289,363 | $ 2,495,329 |

**EDEN CENTERS**
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| **SUPPORT AND OTHER REVENUES:** | | | |
| Grants | $ 891,955 | $ 459,800 | $ 1,351,755 |
| Contributions | 122,103 | - | 122,103 |
| In-kind contributions | 190,784 | - | 190,784 |
| Special events | 187,665 | - | 187,665 |
| Other | 5,692 | - | 5,692 |
| Net assets released from restrictions | 162,863 | (162,863) | - |
| Total revenue | 1,561,062 | 296,937 | 1,857,999 |
| **EXPENSES:** | | | |
| Program services | 1,044,626 | - | 1,044,626 |
| Supporting activities: | | | |
| Management and general | 182,362 | - | 182,362 |
| Fundraising | 87,367 | - | 87,367 |
| Total expenses | 1,314,355 | - | 1,314,355 |
| Change in net assets | 246,707 | 296,937 | 543,644 |
| Net assets, beginning of year | 1,841,890 | 145,292 | 1,987,182 |
| Net assets, end of year | $ 2,088,597 | $ 442,229 | $ 2,530,826 |

**EDEN CENTERS**
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

| | | Supporting Activities | | |
|---|---|---|---|---|
| | Program Services | General and Administrative | Fundraising | Total |
| Salaries and wages | $ 853,618 | $ 1,906 | $ - | $ 855,524 |
| Payroll taxes | 64,619 | - | - | 64,619 |
| Total salaries and payroll taxes | 918,237 | 1,906 | - | 920,143 |
| Depreciation | 40,672 | 4,519 | - | 45,191 |
| Special event | 1,000 | - | 36,884 | 37,884 |
| Information technology | 14 | 30,773 | 5,312 | 36,099 |
| Insurance | 70,058 | 7,784 | - | 77,842 |
| Miscellaneous | 265 | 14,486 | 400 | 15,151 |
| Occupancy | 233,013 | 25,890 | - | 258,903 |
| Office expenses | 10,798 | 11,997 | 2,663 | 25,458 |
| Professional fees | 14,623 | 49,212 | 38,116 | 101,951 |
| Resident services | 587,049 | 36,115 | - | 623,164 |
| Travel | 7,259 | 4,100 | - | 11,359 |
| Total expense by function | $ 1,882,988 | $ 186,782 | $ 83,375 | $ 2,153,145 |

**See accompanying NOTES TO FINANCIAL STATEMENTS**

**EDEN CENTERS**
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

| | Program Services | Supporting Activities: General and Administrative | Supporting Activities: Fundraising | Total |
|---|---|---|---|---|
| Salaries and wages | $ 502,515 | $ 22,744 | $ - | $ 525,259 |
| Payroll taxes | 39,248 | 1,776 | - | 41,024 |
| Total salaries and payroll taxes | 541,763 | 24,520 | - | 566,283 |
| Depreciation | 37,947 | 4,216 | - | 42,163 |
| Special event | 1,119 | 506 | 37,276 | 38,901 |
| Information technology | 3,635 | 35,957 | 3,656 | 43,248 |
| Insurance | 43,375 | 4,819 | - | 48,194 |
| Miscellaneous | 6,789 | 17,476 | 26 | 24,291 |
| Occupancy | 270,585 | 30,065 | - | 300,650 |
| Office expenses | 16,103 | 9,045 | 2,405 | 27,553 |
| Professional fees | 12,409 | 47,194 | 43,864 | 103,467 |
| Resident services | 103,761 | 4,157 | 79 | 107,997 |
| Travel | 7,140 | 4,407 | 61 | 11,608 |
| Total expense by function | $ 1,044,626 | $ 182,362 | $ 87,367 | $ 1,314,355 |

**EDEN CENTERS**
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

| | 2025 | 2024 |
|---|---|---|
| **CASH FLOWS FROM (USED FOR) OPERATING ACTIVITIES:** | | |
| Change in net assets | $ (35,497) | $ 543,644 |
| Adjustments to reconcile change in net assets to net cash from (used for) operating activities | | |
| Depreciation | 45,191 | 42,163 |
| (Increase) decrease in: | | |
| Accounts receivable | (2,387) | 74 |
| Grant receivable | (8,442) | (280,275) |
| Contribution receivable | 300 | 17,700 |
| Prepaid expense | 292 | 13,912 |
| Increase (decrease) in: | | |
| Accounts payable | 28,345 | (20,170) |
| Net cash from operating activities | 27,802 | 317,048 |
| **CASH FLOWS (USED FOR) INVESTING ACTIVITIES:** | | |
| Purchases of property and equipment | (75,409) | (207,125) |
| Net cash (used for) investing activities | (75,409) | (207,125) |
| **CASH FLOWS FROM (USED FOR) FINANCING ACTIVITIES:** | | |
| Principal payments on note payable | (766) | - |
| Net cash (used for) financing activities | (766) | - |
| Net increase (decrease) in cash and cash equivalents | (48,373) | 109,923 |
| Cash and cash equivalents, beginning of year | 726,414 | 616,491 |
| Cash and cash equivalents, end of year | $ 678,041 | $ 726,414 |

**See accompanying NOTES TO FINANCIAL STATEMENTS**

## (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Nature of Activities

Eden Centers was incorporated as an independent 501(c)(3) nonprofit organization in 2011 to provide comprehensive and individualized recovery services to victims of human trafficking and commercial sexual exploitation through a long-term residential program. Over time, and to address the community's epidemic of human trafficking and commercial sexual exploitation, Eden Centers has grown and expanded its services more effectively through the introduction of a prevention education program and the launch of a social enterprise. However, the implementation of the comprehensive recovery services through a long-term residential program remains at the heart of Eden Centers. Eden Centers addresses the community's epidemic of human trafficking and commercial sexual exploitation, in addition to the related issues of addiction, mental illness, poverty and homelessness.

In order to end human and sexual trafficking, Eden Centers provides comprehensive recovery services to survivors of human trafficking and commercial sexual exploitation through a long-term individualized program of intensive and therapeutic case management in the safety of a confidentially located residence. Eden Centers implements an individualized treatment plan for each survivor that provides housing, food, health care, mental health and substance abuse counseling, job and financial literacy training, legal assistance, and education free of cost to them. Eden Centers' approach to case management and recovery aims to create a population of survivors who have not forgotten their pasts, but who have learned and grown from them into emotionally, physically, and mentally healthy women who are flourishing, contributing members of their communities.

To accomplish this goal, Eden Centers uses a holistic approach, which treats not just the symptoms of a life of exploitation but creates a foundation of skills that facilitate the victim's ability to move forward with her life. The first few months at Eden Centers are spent focusing on stabilizing the residents' immediate needs, including intensive outpatient drug treatment for those with histories of addiction, 90/90 AA or NA meetings, trauma therapy, as well as physical and dental care. The next phase in the recovery program emphasizes education, job skills, life skills and continued recovery. During this time, Eden Centers continues to provide a spectrum of resources, including, but not limited to, housing, food, health care, psychotherapy, spiritual support, GED tutoring, financial education, legal support, and job training. Completion of, or graduation from, the program is assessed on an individual basis and entails reaching programmatic goals such as successfully completing trauma therapy, employment, savings, advanced education, etc.

All these direct services are provided at no cost for residents, and residents, who are not working and who do not receive food stamps, receive weekly food and living stipends as part of the program.

## (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Basis of Accounting and Financial Reporting Framework

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. The financial statements of Eden Centers are prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred in accordance with accounting principles generally accepted in the United States of America as promulgated by the Financial Accounting Standards Board (FASB).

### Basis of Presentation

The financial statements are presented in accordance with FASB Accounting Standards Codification (ASC) 958-210-50-3, *Financial Statements of Not-for-Profit Organizations*. Under the provisions of the Codification, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Eden Centers and changes therein are classified as follows:

> Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of Eden Centers. These net assets may be used at the discretion of Eden Centers' management and the board of directors. The revenues received in conducting the mission of Eden Centers are included in this category.
>
> Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Eden Centers or by the passage of time. Other donor restrictions are perpetual in nature, whereby, the donor has stipulated the funds be maintained in perpetuity.

### Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

### Cash and Cash Equivalents

For purposes of the statement of cash flows, Eden Centers considers money market funds and all highly liquid investments with a maturity of three months or less to be cash equivalents. Cash and cash equivalents include demand deposits and interest-bearing demand deposits. As of December 31, 2025 and 2024, Eden Centers held $265,794 and $335,838 cash equivalents, respectively.

## (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Promises to Give

Unconditional promises to give (grants or contributions) are recorded as a receivable and revenue in the period the promise is made. Management closely monitors outstanding receivable balances and any balances that are determined to be uncollectible are written off. All receivable balances are considered to be fully collectible by management. Accordingly, no provision for doubtful accounts is considered necessary as of December 31, 2025 and 2024.

### Property and Equipment

Property and equipment with a value equal to or greater than $1,000 is capitalized at cost or estimated fair value if donated. The cost of maintenance and repairs is charged to expense as incurred. Significant renewals and improvements are capitalized. Depreciation is computed using the straight-line method over the following useful lives:

| | |
|---|---|
| Buildings | 40 years |
| Furniture and equipment | 10 years |
| Leasehold improvements | 10 to 20 years |
| Software | 10 years |
| Vehicles | 10 years |

### Revenue Recognition

Grant and Contributions

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Contributions are recognized when the donor makes a promise to give to Eden Centers, that is, in substance, unconditional. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions expire in the reporting period in which the contributions are recognized. All other donor-restricted contributions are reported as increases in 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.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

## (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Revenue Recognition (Continued)

Special Events

Eden Centers receives revenue from special events. A portion of special event revenues is recognized as a contribution at the time of the ticket purchase. These amounts are reported to the donor as tax-deductible when received. The remainder of special event revenues are recognized when the event takes place as the event is the relevant performance obligation.

### Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of Eden Centers.

### Income Taxes

Under the provisions of the Internal Revenue Code, Section 501(c)(3), and the applicable income tax regulations of Louisiana, Eden Centers is exempt from taxes on income other than unrelated business income. Eden Centers has also been classified as an entity that is not a private foundation in Section 170 (b)(l)(A)(vi).

Eden Centers' evaluation as of December 31, 2025 revealed no tax positions that would have material impact on the financial statements. The 2022 through 2024 tax years remain subject to examination by the IRS. Eden Centers does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

### Date of Management's Review

Subsequent events have been evaluated through June 16, 2026, which is the date the financial statements were available to be issued.

## (2) LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects Eden Centers' financial assets as of December 31, 2025 and 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. However, amounts already appropriated for general expenditure within one year of the statement of financial position date have not been subtracted as unavailable.

| | 2025 | 2024 |
|---|---|---|
| Financial assets, at year end | $ 1,160,573 | $ 1,198,417 |
| Less those unavailable for general expenditure within one year due to: | | |
| Donor restrictions | (50,000) | (165,000) |
| Debt service | (3,615) | - |
| Financial assets available to meet cash needs for general expenditures within one year | $ 1,106,958 | $ 1,033,417 |

The financial assets available for general expenditures within one year of the statement of financial position date are not subject to donor or other contractual restrictions. Eden Centers' objective is to maintain liquid assets without donor restrictions sufficient to cover 18 months of program expenditures. Eden Centers maintains cash balances as reserves and regularly monitors liquidity required to meet its operating needs and other contractual commitments. Expenditures are generally met within 30 days utilizing the resources Eden Centers has available.

## (3) PROMISES TO GIVE

Unconditional promises to give (grants and contributions) consist of the following at December 31$^{st}$:

| | 2025 | 2024 |
|---|---|---|
| Amounts due in less than one year | $ 430,145 | $ 307,003 |
| Amounts due in two years | 50,000 | 165,000 |
| Total unconditional promises to give | $ 480,145 | $ 472,003 |

## (4) PROPERTY AND EQUIPMENT

Property and equipment are comprised of the following as of December 31st:

| | 2025 | 2024 |
|---|---|---|
| Land | $ 222,786 | $ 222,786 |
| Construction in progress | 63,749 | - |
| Buildings | 1,126,669 | 1,118,745 |
| Furniture and equipment | 41,880 | 38,144 |
| Leasehold improvements | 217,916 | 217,916 |
| Software | 8,413 | 8,413 |
| Vehicles | 44,233 | 44,233 |
| | 1,725,646 | 1,650,237 |
| Less: accumulated depreciation | (194,313) | (149,122) |
| Total property and equipment, net | $ 1,531,333 | $ 1,501,115 |

Depreciation expense totaled $45,191 and $42,163 for the years ended December 31, 2025 and 2024, respectively.

## (5) NOTES PAYABLE

Eden Centers obtained a Small Business Administration Economic Injury Disaster Loan on July 1, 2020 in the amount of $150,000 with a $100 administration fee. The note bears a 2.75% interest rate per annum and requires monthly payments of principal and interest totaling $641 and will begin twelve months from the date of the promissory note. As of April 7, 2021 the Small Business Association has extended the first payment due date for the loans until 24 months from the date of the note. As of March 15, 2022, the Small Business Association extended the first payment due date for all loans an additional 6 months from the date of the note. The note is scheduled to mature on July 1, 2050. As of December 31, 2025 and 2024, the balance of the note was $149,234 and $150,000, respectively.

Following are maturities of notes payable for each of the next five years and thereafter:

| | |
|---|---|
| 2026 | $ 3,615 |
| 2027 | 3,716 |
| 2028 | 3,819 |
| 2029 | 3,925 |
| 2030 | 4,035 |
| Thereafter | 130,124 |
| Total | $ 149,234 |

As of December 31, 2025, no accrued interest payable existed. As of December 31, 2024, accrued interest payable was $2,834.

## (6) LINE OF CREDIT

At December 31, 2025 and 2024, Eden Centers had an available $150,000 line of credit with a financial institution. The line of credit is unsecured and has a maturity date of June 13, 2027 with a present interest rate of 9.6% per year. As of December 31, 2025 and 2024, there was no outstanding balance on the line of credit.

## (7) NET ASSETS WITH DONOR RESTRICTIONS

As of December 31, 2025 and 2024, net assets with donor restrictions consisted of the following:

| | 2025 | 2024 |
|---|---|---|
| Legislative advocacy | $ 15,000 | $ 7,866 |
| House renovations | 9,363 | 9,363 |
| Time restricted | 265,000 | 425,000 |
| Total | $ 289,363 | $ 442,229 |

For the year ended December 31, 2025 and 2024, net assets were released from donor restrictions by incurring expenses satisfying the time and/or purpose specified by donors as follows:

| | 2025 | 2024 |
|---|---|---|
| Emergency center | $ 100,000 | $ 47,315 |
| Especially Eden | - | 16,732 |
| Garden house programming | - | 29,746 |
| House renovations | - | 54,875 |
| Legislative advocacy | 12,866 | 14,195 |
| Time restricted | 210,000 | - |
| Total | $ 322,866 | $ 162,863 |

## (8) IN-KIND CONTRIBUTIONS

In-kind contributions for the years ended December 31, 2025 and 2024 included in the financial statements were as follows:

| | 2025 | 2024 |
|---|---|---|
| Clinic space (Note 9) | $ 190,784 | $ 190,784 |
| | $ 190,784 | $ 190,784 |

## (8) IN-KIND CONTRIBUTIONS (CONTINUED)

Eden Centers' policy related to gifts-in-kind is to utilize the assets given to carry out the mission of Eden Centers. If an asset is provided that does not allow Eden Centers to utilize it in its normal course of business, the asset will be sold at its fair market value as determined by appraisal or specialist depending on the type of asset.

Eden Centers was provided space to operate its emergency clinic at estimated fair market value as determined by the individual donor.

All contributed nonfinancial assets received by Eden Centers for the years ended December 31, 2025 and 2024 were considered without donor restrictions and able to be used by Eden Centers as determined by the board of directors and management.

## (9) OPERATING LEASE

Eden Centers is provided with clinic space at Touro Infirmary for $1. If rent was charged, annual payments would be approximately $94,000. This amount includes the office space, parking, electrical, maintenance, storage, and other overhead amenities. This agreement began May 1, 2022 and will continue for 20 years until April 30, 2042, unless terminated by either party. Either party may terminate the lease at any time without cause upon 180 days prior written notice. In 2023, Eden Centers amended the lease to add another clinic space but did not change the expiration date. If rent was charged for the additional space, annual payments would be approximately an additional $94,000.

Eden Centers has recorded $190,784 of in-kind donations and rent expense on the statement of activities for the year ended December 31, 2025 and 2024.

## (10) RELATED PARTY TRANSACTIONS

Eden Centers' board of directors is a voluntary board and therefore, no compensation was paid to any board member during the years ended December 31, 2025 and 2024.

## (11) CONCENTRATION OF CREDIT RISK

Eden Centers maintains its cash balances in two financial institutions. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At fiscal year end December 31, 2025 and 2024, there were uninsured deposits in the amount of $152,178 and $212,993, respectively.

Approximately 49% of Eden Centers' contribution revenue was received from two sources for the year ended December 31, 2025. Approximately 48% of Eden Centers' contribution revenue was received from three sources for the year ended December 31, 2024.

## (12) SUBSEQUENT EVENTS

The Organization executed a construction contract on April 1, 2026, for the renovation of an existing facility. The total contract amount is approximately $1,158,900. Construction in progress related to the project totaled $63,749 at December 31, 2025, and consisted primarily of architectural and design costs incurred prior to the execution of the construction contract.

# SUPPLEMENTARY INFORMATION

**EDEN CENTERS**

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

FOR THE YEAR ENDED DECEMBER 31, 2025

**(See Independent Auditors' Report)**

| | Jennifer Best<br>CEO |
|---|---|
| Salary | $ - |
| FICA and Medicare | - |
| Mileage reimbursements | - |
| Program expense reimbursement | - |
| Total compensation, benefits, and other payments | $ - |

*Note: Jennifer Best does not receive salary or related benefits from public sources.

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# INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors and Management of
Eden Centers
New Orleans, 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 Eden Centers, which comprise the statements of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 16, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Eden Centers' internal control over financial reporting (internal control) as a basis for designing 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 Eden Centers' internal control. Accordingly, we do not express an opinion on the effectiveness of Eden Centers' 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 or significant deficiencies may exist that were not identified.

ERICKSEN KRENTEL LLP
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To the Board of Directors of Eden Centers
June 16, 2026

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Eden Centers' 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Eden Centers' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Eden Centers' internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 16, 2026
New Orleans, Louisiana

Ericksen Krentel, LLP
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# SINGLE AUDIT SECTION

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# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors and Management of
Eden Centers
New Orleans, Louisiana

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited Eden Centers compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Eden Centers major federal programs for the year ended December 31, 2025. Eden Centers's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Eden Centers complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Eden Centers and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Eden Centers's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Eden Centers's federal programs.

ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Board of Directors and Management of
Eden Centers
June 16, 2026

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Eden Centers's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Eden Centers's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 Eden Centers's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Eden Centers's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Eden Centers's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

To the Board of Directors and Management of
Eden Centers
June 16, 2026

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 16, 2026
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

**EDEN CENTERS**
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

| Federal Grantor/Pass-Through or Grantor/Program or Cluster Title | Federal AL Number | Agency or Pass-through Grantor's Number | Federal Expenditures |
|---|---|---|---|
| **U.S. Department of Housing and Urban Development** | | | |
| *Pass-through UNITY of Greater New Orleans, Inc. (UNITY)* | | | |
| Continuum of Care Program | 14.267 | LA0372D6H032302 | $ 1,078,153 |
| *Pass-through Covenant House New Orleans, Inc.* | | | |
| Services for Trafficking Victims | 16.320 | 15POVC-22-GK-03656-HT | 35,014 |
| Total U.S. Department of Housing and Urban Development | | | 1,113,167 |
| Total expenditures of federal awards | | | $ 1,113,167 |

**EDEN CENTERS**
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

## (1) BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Eden Centers under programs of the federal government for the year ended December 31, 2025. The information in the schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Eden Centers, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Eden Centers

## (2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

## (3) INDIRECT COST RATE

Eden Centers has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**EDEN CENTERS**
SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED DECEMBER 31, 2025

## I. SUMMARY OF AUDITORS' REPORTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Eden Centers.

2. No significant deficiencies or material weakness in internal control relating to the audit of the financial statements are reported in the Independent Auditors' 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*.

3. No instances of noncompliance material to the financial statements were reported in the Independent Auditors' 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*.

4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs were reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with the Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs for Eden Centers expresses an unmodified opinion on all major federal programs.

6. There were no audit findings required to be reported in accordance with 2 CFR section 200.516(a).

7. A management letter was not issued for the year ended December 31, 2025.

8. The program tested as major programs was Continuum of Care (AL No. 14.267)

9. The threshold for distinguishing Types A and B programs was $1,000,000.

10. Eden Centers was not determined to be a low-risk auditee.

## II. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings related to the financial statements for the year ended December 31, 2025.

## III. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings related to major federal award programs for the year ended December 31, 2025.

**EDEN CENTERS**
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

## I. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended December 31, 2024.

## II. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

Eden Centers was not subject to the audit requirements of Uniform Guidance for the year ended December 31, 2024.

## III. MANAGEMENT LETTER

There was no management letter for the year ended December 31, 2024.

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June 16, 2026

To the Board of Directors of
Eden Centers
New Orleans, Louisiana

We have audited the financial statements of Eden Centers for the year ended December 31, 2025, and we have issued our report thereon dated June 16, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letters to you dated February 11, 2026. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Matters</u>

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Eden Centers are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies having a material impact on the financial statements were not changed during 2025. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of depreciation expense is based on historical information regarding asset life and usefulness. We evaluated the key factors and assumptions used to calculate this expense in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the allowance for uncollectible promises to give is based on historical collection rates and an analysis of the collectability of individual promises. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the functional allocation of expenditures is based on directly identifiable expenses to each and if expenses are related to both, then an allocation based on time and effort in the activity. We evaluated the key factors and assumptions used to allocate these expenses in determining that the allocation is reasonable in relation to the financial statements taken as a whole.

Management's estimation of in-kind contributions including clinic space is based on the market value of the donation. We evaluated the key factors and assumptions used to develop provided space in determining that it is reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 16, 2026.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Eden Centers' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Eden Centers' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

<u>Other Matters</u>

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the board and management of Eden Centers and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Ericksen Krentel, LLP

Certified Public Accountants

**EDEN CENTERS D/B/A**

**EDEN CENTERS FOR HOPE AND HEALING**

**NEW ORLEANS, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED**

**DECEMBER 31, 2025**

ERICKSEN KRENTEL LLP
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**INDEPENDENT ACCOUNTANTS' REPORT**
**ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors and Management of
Eden Centers
New Orleans, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified by the Louisiana Legislative Auditor's (LLA's) Attestation Agreed-Upon Procedures for the year ended December 31, 2025. Eden Centers' management is responsible for those C/C areas identified in the agreed-upon procedures.

Eden Centers has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's Attestation AUPs for the year ended December 31, 2025. 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.

The procedures and associated findings are attached in Schedule "1".

We were engaged by Eden Centers 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 and applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the agreed-upon procedures. 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 Eden Centers 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 agreed-upon procedures, 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.

June 16, 2026
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2025

## WRITTEN POLICIES AND PROCEDURES

1. **Procedure:** Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

   a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

   b) ***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.

   c) ***Disbursements***, including processing, reviewing, and approving.

   d) ***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).

   e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

   f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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

   h) ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

   ***i)*** ***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.

   j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## WRITTEN POLICIES AND PROCEDURES (CONTINUED)

k) ***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.

l) ***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.

**Results:** No exceptions were found as a result of applying the procedure.

## BOARD OR FINANCE COMMITTEE

2. **Procedure:** Obtain and inspect 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:

   a) Observe 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.

   b) For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public fund if those public funds comprised more than 10% of the entity's collections during the fiscal period.

   c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

   d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**Results:** No exceptions were found as a result of applying the procedure.

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## BANK RECONCILIATIONS

3. **Procedure:** Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

    a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated or electronically logged);

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

    c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

    **Results:** For all four bank reconciliations tested, there was no written evidence that a member or a board member reviewed the bank reconciliations within one month of the reconciliation being prepared. There was one bank reconciliation that was not reconciled within two months, and there was not documentation reflecting researching outstanding items over 12 months.

## COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS)

4. **Procedure:** Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).

5. **Procedure:** For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

    a) Employees responsible for cash collections do not share cash drawers/registers;

    b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS) (CONTINUED)

c) Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

6. **Procedure:** Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

7. **Procedure**: Randomly select two deposit dates for each of the five bank accounts selected for Bank Reconciliations procedure #3 (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

   a) Observe that receipts are sequentially pre-numbered.

   b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

   c) Trace the deposit slip total to the actual deposit per the bank statement.

   d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than ten miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

   e) Trace the actual deposit per the bank statement to the general ledger.

   **Results:** No exceptions were found as a result of applying the procedures.

## NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

8. **Procedure:** Obtain a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. Randomly select 5 locations (or all locations if less than five).

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES) (CONTINUED)

9. **Procedure:** For each location selected under procedure #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

   a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

   b) At least two employees are involved in processing and approving payments to vendors;

   c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

   d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

   e) Only employees/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.

10. **Procedure:** For each location selected under procedure #8 above, obtain the entity’s non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management’s representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction and

    a) Observe 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, and

    b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9 above, as applicable.

11. **Procedure:** Using the entity’s main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity’s policy, and (b) approved by the required number of authorized signers per the entity’s policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

    **Results**: No exceptions were found as a result of applying the procedure.

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)

12. **Procedure**: Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

13. **Procedure**: Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

    a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

    b) Observe that finance charges and late fees were not assessed on the selected statements.

14. **Procedure**: Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

15. **Procedure**: Using the list of terminated employees obtained in Payroll and Personnel procedure #20 identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

    **Results**: The only exceptions from performing the procedures were two of the transactions tested did not have itemized receipts.

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

16. **Procedure**: Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

    a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

    b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

    c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

    d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

    **Results**: No exceptions were found as a result of applying the procedure.

## CONTRACTS

17. **Procedure**: Obtain 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. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

    a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

    b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

    c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## CONTRACTS (CONTINUED)

d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** No exceptions were found as a result of applying the procedure.

## PAYROLL AND PERSONNEL

18. **Procedure:** Obtain a listing of employees and officials employed during the fiscal period and management’s representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

19. **Procedure**: Randomly select one pay period during the fiscal period. For the five employees or officials selected under procedure #18 above, obtain attendance records and leave documentation for the pay period, and:

    a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

    b) Observe whether supervisors approved the attendance and leave of the selected employees or officials;

    c) Observe that any leave accrued or taken during the pay period is reflected in the entity’s cumulative leave records; and

    d) Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

20. **Procedure:** Obtain a listing of those employees or officials that received termination payments during the fiscal period and management’s representation that the list is complete Randomly select two employees or officials and, obtain related documentation of the hours and pay rates used in management’s termination payment calculations and the entity’s policy on termination payments. Agree the hours to the employee’s or official’s cumulative leave records, agree the pay rates to the employee’s or official’s authorized pay rates in the employee’s or official’s personnel files, and agree the termination payment to entity policy.

21. **Procedure**: Obtain management’s representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers’ compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

    **Results**: No exceptions were found as a result of applying the procedures.

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## ETHICS

22. **Procedure**: Using the five randomly selected employees/officials from Payroll and Personnel procedure #18 obtain ethics documentation from management, and

    a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170 and

    b) Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable;

    c) Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

    **Results:** Not applicable. The Organization as a private non-profit is not subject to ethics law, R.S. 42:1170.

## DEBT SERVICE

23. **Procedure**: Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

24. **Procedure:** Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

    **Results:** Not applicable. The Organization as a private non-profit is not subject to debt service requirements.

## FRAUD NOTICE

25. **Procedure**: Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

26. **Procedure**: 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**: No exceptions were found as a result of applying the procedures.

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

## INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

27. **Procedure**: Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management":

    a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe 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.

    b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

    c) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe 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.

28. **Procedure**: Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #20. Observe evidence that the selected terminated employees have been removed or disabled from the network.

29. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #18, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

    a) Hired before June 9, 2020 - completed the training, and

    b) Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

**Results:** We performed the procedures and discussed the results with management.

**EDEN CENTERS**
STATEWIDE AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

***PREVENTION OF SEXUAL HARASSMENT***

30. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #18, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

31. **Procedure**: 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).

32. **Procedure**: Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

    a) Number and percentage of public servants in the agency who have completed the training requirements;

    b) Number of sexual harassment complaints received by the agency;

    c) Number of complaints which resulted in a finding that sexual harassment occurred;

    d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

    e) Amount of time it took to resolve each complaint.

    **Results:** Not applicable. The Organization as a private non-profit is not subject to the sexual harassment law, R.S. 42:344.

EDEN CENTERS
*for Hope and Healing*

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June 16, 2026

Louisiana Legislative Auditor

Eden Centers respectfully submits the following corrective action plan for items identified pursuant to the Statewide Agreed-Upon Procedures prescribed by you.

Name and address of independent public accounting firm:
Ericksen Krentel L.L.P.
4227 Canal Street
New Orleans, LA 70119

Engagement Period: January 1, 2025 – December 31, 2025

The exceptions from the statewide agreed-upon procedures report are discussed below:

***Bank Reconciliations***

**Exceptions:** Management did not prepare one bank reconciliation for the month selected within two months of the closing date. For four bank reconciliations, management did not have written evidence that a member of management who does not handle cash, post ledgers, or issues checks has reviewed each bank reconciliation within one month of preparation. For one bank reconciliation, management did not have documentation reflecting that it has researched reconciling items outstanding for more than 12 months from the statement closing date.

***Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)***

**Exceptions:** Two credit card transactions were not supported by an original itemized receipt that identifies precisely what was purchased.

**Management's Response to Exceptions**: Management has noted and agrees with the above exceptions. Management will consider the effects of such exceptions and the need to enhance key controls or compensating controls in the identified areas

If there are any questions regarding this plan, please call Jennifer Best, CEO, at (225) 231-3240

Sincerely,

Jennifer Best (Jun 29, 2026 12:01:11 CDT) | CEO
Signature | Title

*Eden Centers for Hope and Healing is a movement to eradicate human trafficking. We create systemic change through five pillars: Prevention and Education; Legislative Advocacy, Economic Empowerment, Recovery and Reentry services for victims; including emergency shelter, transitional, & long term housing; and a Lifelong Community of Care for survivors.*

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