

**Baton Rouge Children's
Advocacy Center**

Baton Rouge, Louisiana

Year Ended December 31, 2018

*Financial Statements
and Supplementary Information*

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

CONTENTS

	<u>Page</u>
Independent Auditor's Report	3 – 4
Statement of Financial Position	5 – 6
Statement of Revenues and Expenses and Changes in Net Assets	7
Statement of Functional Expenses	8 – 9
Statement of Cash Flows	10
Notes to the Financial Statements	11 – 18
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	19 – 20
Schedule of Findings	21
Schedule of Prior Year Findings	22
Supplementary Information: Schedule of Compensation, Benefits, and Other Payments to Agency Head	24



WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING
CORPORATION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Baton Rouge Children's Advocacy Center
Baton Rouge, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

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

Other Matters

My audit was conducted for the purpose of forming an opinion on the basic financial statements that collectively comprise Baton Rouge Children's Advocacy Center's basic financial statements. The schedule of compensation, benefits, and other payments to agency head on page 24 is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of compensation, benefits, and other payments to agency head on page 24 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of compensation, benefits, and other payments to agency head on page 24 is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 28, 2019, on my consideration of Baton Rouge Children's Advocacy Center's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Baton Rouge Children's Advocacy Center's internal control over financial reporting and compliance.

WILLIAM J. MERCER, CPA (APAC)

Baton Rouge, Louisiana
June 28, 2019

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

December 31, 2018

ASSETS

CURRENT:

Cash and cash equivalents	\$	272,917
Receivables		171,435
Prepaid expenses		<u>18,049</u>
Total Current Assets		<u>462,401</u>

PROPERTY AND EQUIPMENT:

Building and improvements		593,661
Equipment and furniture		73,392
Land		<u>140,000</u>
		807,053
Less accumulated depreciation		<u>176,748</u>
Net Property and Equipment		<u>630,305</u>

LONG-TERM:

Deposits		<u>150</u>
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TOTAL ASSETS \$ 1,092,856

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

LIABILITIES

CURRENT:

Accounts payable and accrued expenses	\$ 35,871
Payroll taxes payable	<u>1,309</u>

TOTAL LIABILITIES (all current) 37,180

NET ASSETS

With donor restrictions:

Patient therapy	<u>22,138</u>
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Without donor restrictions:

Undesignated	1,028,326
Capital improvements	<u>5,212</u>

1,033,538

TOTAL NET ASSETS 1,055,676

TOTAL LIABILITIES AND NET ASSETS \$ 1,092,856

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET ASSETS

Year Ended December 31, 2018

	<u>Temporarily Restricted</u>	<u>Unrestricted</u>	<u>Totals</u>
REVENUES:			
Contributed support	\$ 155,771	\$ 167,080	\$ 322,851
Fundraising events, net of expense	-	97,796	97,796
Government assistance and grants	-	285,441	285,441
Investment income	-	1,491	1,491
Other revenues	-	23,408	23,408
Net assets released from restrictions	(<u>178,239</u>)	<u>178,239</u>	<u>-</u>
Total Revenues	(<u>22,468</u>)	<u>753,455</u>	<u>730,987</u>
EXPENSES:			
Program services	-	525,136	525,136
Supporting services:			
Management and general	-	158,211	158,211
Fundraising	<u>-</u>	<u>60,987</u>	<u>60,987</u>
Total Expenses	<u>-</u>	<u>744,334</u>	<u>744,334</u>
 Change in net assets	 (22,468)	 9,121	 (13,347)
 NET ASSETS, beginning of year	 <u>44,606</u>	 <u>1,024,417</u>	 <u>1,069,023</u>
 NET ASSETS, end of year	 \$ <u><u>22,138</u></u>	 \$ <u><u>1,033,538</u></u>	 \$ <u><u>1,055,676</u></u>

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2018

	Program services			Totals
	Forensic Services	Therapy (Victim Services)	Community Education and Outreach	
Bank charges	\$ -	\$ -	\$ -	\$ -
Computer expense	3,279	8,982	2,397	14,658
Contract therapist	-	61,970	-	61,970
Depreciation	-	-	-	-
Dues and memberships	-	-	-	-
Furnishings	-	505	-	505
Insurance	4,961	4,961	-	9,922
Janitorial	1,092	1,092	-	2,184
Legal and professional	-	-	-	-
Marketing	-	-	-	-
Miscellaneous	-	-	-	-
Office expense	-	-	84	84
Payroll expense	80,625	220,842	50,829	352,296
Postage and delivery	-	-	-	-
Printing	90	1,551	1,017	2,658
Repairs and maintenance	1,416	1,416	-	2,832
Security	215	215	-	430
Supplies	6,425	6,683	2,665	15,773
Travel and training	2,802	14,032	35,771	52,605
Utilities	2,972	5,376	871	9,219
Volunteer recognition	-	-	-	-
Totals	\$ <u>103,877</u>	\$ <u>327,625</u>	\$ <u>93,634</u>	\$ <u>525,136</u>

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

	<u>Supporting services</u>		
	Management and		
	<u>General</u>	<u>Fundraising</u>	<u>Totals</u>
Bank charges	\$ 584	\$ -	\$ 584
Computer expense	2,495	1,711	4,206
Contract therapist	-	-	-
Depreciation	37,074	-	37,074
Dues and memberships	2,861	-	2,861
Furnishings	350	-	350
Insurance	6,024	1,772	7,796
Janitorial	1,326	390	1,716
Legal and professional	19,877	-	19,877
Marketing	331	12,160	12,491
Miscellaneous	392	-	392
Office expense	4,845	-	4,845
Payroll expense	61,345	42,065	103,410
Postage and delivery	253	395	648
Printing	916	622	1,538
Repairs and maintenance	1,719	506	2,225
Security	261	77	338
Supplies	2,543	-	2,543
Travel and training	10,646	-	10,646
Utilities	2,982	1,289	4,271
Volunteer recognition	<u>1,388</u>	<u>-</u>	<u>1,388</u>
Totals	<u>\$ 158,212</u>	<u>\$ 60,987</u>	<u>\$ 219,199</u>

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

Year Ended December 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$(13,347)
Adjustments to reconcile change in net assets to net cash flows from operations:	
Depreciation	37,074
(Increase) decrease in:	
Receivables	(30,671)
Prepaid expenses	2,585
Other assets	(150)
Increase (decrease) in:	
Accounts payable and accrued expenses	<u>7,198</u>
Net cash provided by operating activities	<u>2,689</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Cash payments for purchase of property and equipment	<u>(230,287)</u>
NET DECREASE IN CASH	(227,598)
CASH AND CASH EQUIVALENTS, beginning of year	<u>500,515</u>
CASH AND CASH EQUIVALENTS, end of year	\$ <u><u>272,917</u></u>

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Baton Rouge Children's Advocacy Center (the Organization) is comprised of a multi-disciplinary team of social workers and advocates, forensic interviewers, and treatment specialists. The Organization's primary goal is to provide client-centered services to children exposed to traumatic events, including sexual and physical assault and witnessing domestic violence or homicide. The Organization provides services, without charge to the clients, for the parishes of East Baton Rouge, Iberville, Point Coupee, and West Baton Rouge.

The Organization's programs are as follows:

Trauma recovery services: Improves child medical and mental health outcomes, reducing the negative impact of trauma and chronic stress. Individual, family, and group therapy services are offered by specially trained therapists.

Forensic services: Improves prosecution outcomes of violent crime offenses against children by providing specially trained forensic interviewing in a home-like setting and in collaboration with other disciplines of medicine, law enforcement, and child protective services.

Community outreach and primary prevention: Builds awareness of child abuse in the community and promotes prevention of child abuse by providing education and training to adults who care for children and to children in schools.

The Organization is supported primarily through donor contributions, grants, the United Way, and the annual Celebrity Waiter fundraiser.

Method of accounting

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation

Net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations. This also includes previously restricted gifts and grants for buildings and equipment that have been placed into service.

With donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. Items that affect this net asset category are gifts for which donor-imposed restrictions have not yet been met in the year of receipt, including gifts and pledges for buildings and equipment not yet placed in service. Also included in this net asset category are net assets subject to donor-imposed restrictions to be maintained permanently by the Organization, including gifts and pledges wherein donors stipulate that the corpus of the gift be held in perpetuity and that only income be made available for program operations.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed stipulations. Expenses are recorded as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated passage of time has elapsed) are reported as net assets released from restrictions.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Organization regularly assesses these estimates and, while actual results could differ, management believes that the estimates are reasonable.

Significant estimates included in or affecting the presentation of the accompanying financial statements include estimated useful lives of property and equipment.

Cash and cash equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Grants receivable

The Organization periodically participates in reimbursement grants whereby the Organization will seek reimbursement from the granting agency once funds have been expended in accordance with the grant agreement. The Organization will recognize a receivable for amounts due from the grants once the funds have been expended.

Property and equipment

All property and equipment is stated at cost. Expenditures for maintenance, repairs, and minor renewals are expensed as incurred. Major expenditures for renewals and betterments are capitalized.

As a general rule, when items are retired or otherwise disposed, accumulated depreciation is reduced by the accumulated amount of depreciation applicable thereto. Any gain or loss from such retirement or disposal is credited or charged to income in the year of the disposal.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation and amortization

Depreciation is computed on the straight-line method over the following estimated useful lives of the various classes of depreciable assets:

Building and improvements	5 – 30 years
Equipment and furniture	3 – 7 years

The useful lives are estimated based on historical experience with similar assets, taking into account anticipated technological or other changes. The Organization periodically reviews these lives relative to physical factors, economic factors, and industry trends. If there are changes in the planned use of property and equipment or if technological changes occur more rapidly than anticipated, the useful lives assigned to those assets may be shortened, resulting in the recognition of increased depreciation and amortization expense in future periods.

Revenue recognition

The Organization reports contributions as restricted support if they are received with donor or grantor restrictions that limit the use of the contributions. When a restriction expires (i.e., when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions are considered to be available for unrestricted use and recorded as such, unless specifically restricted by the donor.

Donated services

The Organization generally pays for services requiring specific expertise. Discounts received on these services are recorded as in-kind revenue and expenses. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, campaign solicitations, and various committee assignments that are not reflected in the financial statements.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising

The Organization expenses the production costs of advertising the first time the advertising takes place, except for direct response advertising, which is capitalized and amortized over its expected period of future benefits. As of December 31, 2018, the Organization had no advertising classified as assets, and all advertising was expensed as incurred.

Income taxes

The Organization is a not-for-profit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and from state income tax under Section 121(5) of Title 47 of the Louisiana Revised Statutes. Accordingly, no provision or liability for federal or state income taxes has been included in the accompanying financial statements.

Functional allocation of expenses

The costs of providing programs have been summarized on functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Management of liquid resources

The Organization is primarily funded by contributions and contracts for services that may contain restrictions. Those restrictions require that resources be used in a certain manner or in a future period. Therefore, the Organization must maintain adequate resources to meet those responsibilities to its donors and certain financial assets may not be available for general expenditure within one year. As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. The Board of Directors may occasionally designate amounts to its liquidity reserve that could be utilized in the event of an unanticipated liquidity need.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent accounting pronouncements

During 2018, the Organization adopted ASU 2016-14 – *Not for Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This guidance is intended to improve the net asset classification requirements and the information presented in the financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. Main provisions of this guidance include: presentation of two classes of net assets versus the previously required three; recognition of capital gifts for construction as a net asset without donor restrictions when the associated long-lived asset is placed in service; and recognition of underwater endowment funds as a reduction in net assets with donor restrictions. The guidance also enhances disclosures for board designated amounts, composition of net assets without donor restrictions, liquidity, and expenses by both their natural and functional classifications.

Subsequent events

In preparing the accompanying financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through June 28, 2019 the date the financial statements were available to be issued.

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of December 31, 2018, were as follows:

Cash on hand	\$	-
Cash in bank – checking / savings		<u>272,917</u>
	\$	<u><u>272,917</u></u>

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE C – RECEIVABLES

Receivables at December 31, 2018, consist of the following:

Governmental grants	\$	47,423
Local government assistance		64,750
Medical reimbursements		8,690
Other		<u>50,572</u>
	\$	<u>171,435</u>

NOTE D – LOCAL GOVERNMENT ASSISTANCE

During the year ended December 31, 2017, the Organization entered into cooperative endeavor agreements with three local governmental entities. The agreements provide for each of the governmental entities to contribute \$ 25,000 each year for the three year period ending in 2019.

NOTE E – BOARD DESIGNATION OF NET ASSETS

In December 2014, \$ 46,000 of net assets without restrictions was designated for future capital improvements. Of this amount, \$ 9,415 was expended in 2015 for a new roof, and additional capital improvements totaling \$ 29,709 were made during 2017, reducing the designated total to \$ 6,876 as of December 31, 2017. During 2018, certain capital improvements were made totaling \$ 1,664, leaving a balance in the designated net assets of \$ 5,212 as of December 31, 2018.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE F – SUPPLEMENTARY CASH FLOW INFORMATION

Cash payments for interest and income taxes for the year ended December 31, 2018, were as follows:

Interest	\$ <u> -</u>
Income taxes	\$ <u> -</u>

The Organization had no noncash investing or financing activities for the year ended December 31, 2018.

NOTE G – AVAILABILITY OF FINANCIAL RESOURCES

The below represents the Organization's financial assets as of December 31, 2018, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts that are not available also include board designated amounts that could be utilized if the Board of Directors approved the use.

Financial assets, December 31, 2018:	
Cash and equivalents	\$ 272,917
Receivables	<u>171,435</u>
	444,352
Less those unavailable for general expenditure within one year, due to:	
Restricted by donor with time or purpose restrictions	(22,138)
Board designations	<u>(5,212)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>417,002</u>



WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING
CORPORATION

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

To the Board of Directors
Baton Rouge Children's Advocacy Center
Baton Rouge, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Baton Rouge Children's Advocacy Center, which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated June 28, 2019.

Internal Control over Financial Reporting

In planning and performing my audits of the financial statements, I considered Baton Rouge Children's Advocacy Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the effectiveness of Baton Rouge Children's Advocacy Center's internal control. Accordingly, I do not express an opinion on the effectiveness of Baton Rouge Children's Advocacy Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

My 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 my audits I did not identify any deficiencies in internal control that I consider to material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Baton Rouge Children's Advocacy Center's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audits, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

WILLIAM J. MERAGE, CPA (APAC)

Baton Rouge, Louisiana
June 28, 2019

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2018

There were no findings for the year ended December 31, 2018.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2018

There were no findings noted in the prior audit report dated June 29, 2018, for the year ended December 31, 2017.

SUPPLEMENTARY INFORMATION

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2018

Agency Head: Toni Bankston, Executive Director

Purpose:	Amount:
Salary	\$ 88,750
Benefits – insurance	\$ 8,844
Benefits – retirement	None
Benefits – payroll taxes	\$ 6,397
Car allowance	None
Vehicle provided by government	None
Per diem	None
Reimbursements	\$ 1,795
Travel	None
Registration fees	None
Conference travel	None
Continuing professional education fees	None
Housing	None
Unvouchered expenses	None
Special needs	None

See auditor's report on supplementary information.