

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Table of Contents

Independent Auditors' Report	1-3
Financial Statements	
Statement of Financial Position	4-5
Statement of Activities and Changes in Net Assets	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to the Financial Statements	9-14
Supplementary Information	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	15
Other Independent Auditors' Reports	
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 <i>Government Auditing Standards</i>	16-17
Schedule of Findings and Questioned Cost	18
Summary Schedule of Prior Year Findings	19
Other Information	
Independent Accountants' Report on Applying Statewide Agreed Upon Procedures	20-29



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Boys and Girls Club of Metro Louisiana, Inc.
Baton Rouge, LA

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Boys and Girls Club of Metro Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Boys and Girls Club of Metro Louisiana, Inc. as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Boys and Girls Club of Metro Louisiana, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys and Girls Club of Metro Louisiana, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Boys and Girls Club of Metro Louisiana, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys and Girls Club of Metro Louisiana, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

The financial statements for the year ended December 31, 2023 reflect certain prior period adjustments as described in Note 12 to the financial statements. Our opinion is not modified with respect to this matter.

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 the Agency Head, and the Statewide Agreed Upon Procedures are not a required part of the financial statements, but are supplementary information required by Louisiana State Law. 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. We have applied certain limited procedures, which are described in the Independent Accountants' Report on Applying Agreed-Upon Procedures. However, we did not audit this information and, accordingly, express no opinion on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2025, on our consideration of Boys and Girls Club of Metro Louisiana, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Boys and Girls Club of Metro Louisiana, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Boys and Girls Club of Metro Louisiana, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Daigrepont & Brian APAC". The signature is written in a cursive, flowing style.

Daigrepont & Brian, APAC
Baton Rouge, LA

June 24, 2025

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

ASSETS

Current Assets

Cash	\$ 378,785
Grants receivable, net	504,389
Building lease receivable, current, net of discount	39,036
Prepaid expenses	<u>26,154</u>
Total Current Assets	948,364

Property and Equipment

Land	477,630
Equipment	877,865
Buildings and improvements	2,331,552
Less: Accumulated depreciation	<u>(2,610,970)</u>
Net Property and Equipment	1,076,077

Other Assets

Construction in progress	253,176
Building lease receivable, net of current, net of discount	1,014,936
Operating ROU asset	55,989
Investments	220,451
Deposits	<u>4,230</u>
Total Other Assets	<u>1,548,782</u>

Total Assets	<u><u>\$ 3,573,223</u></u>
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See accompanying notes and independent auditors' report.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 98,330
Credit cards	5,475
Notes payable, current portion	127,981
Lease liability - operating, short term	55,989
Payroll liabilities	91,517
Accrued expenses	<u>5,305</u>
Total Current Liabilities	<u>384,597</u>

Total Liabilities	384,597
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Net Assets

Without donor restrictions	973,791
With donor restrictions	<u>2,214,835</u>
Total Net Assets	<u>3,188,626</u>

Total Liabilities and Net Assets	<u><u>\$ 3,573,223</u></u>
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See accompanying notes and independent auditors' report.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Contributions & private grants	\$ 828,241	\$ 890,699	\$ 1,718,940
Federal grants	703,331	-	703,331
State grants	118,600	-	118,600
Program services	128,890	-	128,890
Events	251,061	-	251,061
Other income	35,859	-	35,859
Land Donation	-	477,630	477,630
Net assets released from restriction	813,114	(813,114)	-
Total Revenues	2,879,096	555,215	3,434,311
EXPENSES			
Program services	2,080,105	-	2,080,105
Fundraising	440,817	-	440,817
Management and general	714,529	-	714,529
Total Expenses	3,235,451	-	3,235,451
CHANGE IN NET ASSETS	(356,355)	555,215	198,860
Net Assets - Beginning of Year	1,330,146	1,659,620	2,989,766
Net Assets - End of Year	\$ 973,791	\$ 2,214,835	\$ 3,188,626

See accompanying notes and independent auditors' report.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services	Fundraising	Management & General	Total
Depreciation	\$ 107,616	\$ 150	\$ 8,014	\$ 115,780
Dues, fees, and licenses	10,397	3,629	18,840	32,866
Employee benefits	56,863	15,832	34,511	107,206
Events	20,170	96,342	-	116,512
Insurance	82,451	1,899	24,454	108,804
Office expense	48,784	11,375	29,145	89,304
Other	18,579	1,351	2,966	22,896
Payroll taxes	94,299	19,164	25,803	139,266
Professional services	8,307	-	75,737	84,044
Rent	66,184	23,548	89,397	179,129
Repairs and maintenance	51,307	-	230	51,537
Salaries	1,206,253	252,675	378,727	1,837,655
Supplies	73,474	-	1,354	74,828
Transportation	150,472	-	-	150,472
Travel	31,716	10,217	14,227	56,160
Utilities	53,233	4,635	11,124	68,992
	<u>\$ 2,080,105</u>	<u>\$ 440,817</u>	<u>\$ 714,529</u>	<u>\$ 3,235,451</u>

See accompanying notes and independent auditors' report.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in net assets	\$ 198,860
Adjustments to reconcile net expenses over revenues to net cash provided by operating activities:	
Net unrealized investment gain	(10,437)
Interest/dividends reinvested	(10,522)
Depreciation	115,780
Amortization of building lease receivable	39,036
Decrease in grants receivable, net	337,135
Decrease in pledges to give	35,000
Decrease in prepaid expenses	4,856
Decrease in deposits	1,688
Decrease in accounts payable	(163,838)
Decrease in credit cards	(29,067)
Increase in payroll liabilities	50,393
Decrease in accrued expenses	(2,000)
Decrease in regranting liability	(92,763)
Net cash provided by operating activities	474,121

CASH FLOWS FROM INVESTING ACTIVITIES

Cash paid for acquisition of fixed assets	(563,445)
Net cash used in investing activities	(563,445)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from notes payable	428,000
Principal payments on financing activities	(300,020)
Net cash provided by financing activities	127,980

INCREASE IN CASH 38,656

CASH, BEGINNING OF YEAR 340,129

CASH, END OF THE YEAR \$ 378,785

SUPPLEMENTARY DISCLOSURE

Cash paid for interest during the year \$ 14,855

See accompanying notes and independent auditors' report.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. Summary of Significant Accounting Policies

Organization

Boys and Girls Club of Metro Louisiana, Inc. (The Club), f/k/a Boys and Girls Club of Greater Baton Rouge, Inc., was incorporated on March 5, 1991, with offices in Baton Rouge, Louisiana and New Orleans, Louisiana. The purpose of The Club is to promote the health, social, educational, vocational and character development of boys and girls in the Baton Rouge, New Orleans, and surrounding areas.

Basis of Accounting

The current year financial statements of The Club have been prepared on the accrual basis of accounting according to accounting principles generally accepted in the United States of America. Accordingly, all significant receivables, payables and other liabilities are reflected in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash

Cash consists of deposits held with a bank.

Net Assets

The Club reports information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions are net assets that are not subject to donor-imposed restrictions and are available for use at the organization's discretion.

Net Assets With Donor Restrictions are net assets subject to donor-imposed restrictions that may or will be met by either actions of the organization or the passage of time. Once the restrictions are met, they are reclassified to net assets without donor restrictions. During the year ended December 31, 2024, The Club received contributions and grants with donor restrictions of \$1,368,329 and spent \$813,114 for the various contributions and grants intended purposes. There are net assets with donor restrictions of \$2,214,835 at year end. The remaining restrictions will be satisfied as cost are incurred in fulfillment of the donors' stipulations.

The Club's board voted to set aside the investment funds as a board-designated quasi-endowment fund for the benefit of the continuity of The Club's operations. This investment is further discussed in the investment footnote below.

Grants Receivable

Grants receivable are stated at net realizable value. The Club maintains allowances for doubtful accounts for estimated losses resulting from the inability of its grantors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated. Grants receivable at December 31, 2024 were \$504,389.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. Summary of Significant Accounting Policies (Continued)

Pledges Receivable

Pledges receivable are unconditional promises to pay certain amounts in the future. Management evaluates the collectability of its receivables and records an allowance for estimated uncollectible amounts. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated.

Revenue Recognition

The Club recognizes revenue when it satisfies a performance obligation by transferring a promised good to, or performing a service for, a customer. The amount of revenue recognized reflects the consideration The Club expects to receive in exchange for satisfying distinct performance obligations. If a performance obligation does not meet the criteria to be considered distinct, The Club combines it with other performance obligations until a distinct bundle of goods or services exists. Performance obligations are satisfied over time and the related revenue is recognized as services are rendered. The Club's management expects that the period between when The Club transfers good and services to their customers and when the customers pay for those good and services will be one year or less. Therefore, The Club elected the practical expedient not to adjust the promised amount of consideration for the effects of a significant financing component. Invoices resulting from The Club's contracts with customers are generally due within 30 days of the invoice date.

Government Grants

Governmental grants are primarily passed through the state of Louisiana and are accounted for as conditional contributions due to rights of return/release and barriers to entitlement to funds. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met.

Fund-Raising Events

The Club holds fund-raising events and reports the revenues generated, net of any direct operation costs, as revenue, gains, and other support in the accompanying statement of activities and changes in net assets. Fund-raising revenue is recognized at fair value on the earlier of the receipt of cash or of an unconditional promise to give. Collections made prior to The Club hosting the event are classified as deferred revenue until the event is held.

Contributions and Private Grants

The Club receives support from individuals, foundations, corporations, and other nonprofit organizations in support of The Club's mission. Contribution and private grant revenue is recognized at fair value on the earlier of the receipt of cash or an unconditional promise to give. From time to time, The Club receives promises to give that have certain conditions such as meeting specific performance-related barriers or limiting The Club's discretion on use of the funds. Other contributions or private grants may have revocable features to the promises to give. Such conditional promises to give are recognized when the conditions are substantially met.

Functional Expenses

The Club allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expense classification. Other expenses are allocated between programs and fundraising services based on management's best estimate of time, percentage, or square footage used, among other factors.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. Summary of Significant Accounting Policies (Continued)

Donated Services

The value of personal services provided to The Club have not been recorded in the accompanying financial statement as they do not meet the criteria for recognition, i.e. payments to individuals possessing a required specialized skill. These type of services are typically paid by The Club. Volunteers provide other needed services, but their time was not computed for reporting purposes.

Income Taxes

The Club accounts for income taxes in accordance with FASB ASC 740-10, Accounting for *Uncertainty in Income Taxes* . Management believes it has no material uncertain tax positions and, accordingly has not recognized a liability for any unrecognized tax benefits.

The Club is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Club files Form 990 in the U.S. federal jurisdiction. The Organization is no longer subject to federal information return examinations by tax authorities beyond three years from the filing of those returns.

Property and Equipment

Property and equipment is presented in the financial statements at cost less allowances for depreciation. Depreciation is computed using the straight-line method and is provided over the estimated useful lives of assets, which ranges from three to forty years. Equipment with an original cost of \$2,500 or greater is generally capitalized.

2. Retirement Plan

The Club participates in an insured, non-contributory defined contribution plan sponsored by the Boys and Girls Club of America. The plan covers substantially all employees with over 1,000 hours of service. The amounts charged to retirement benefits for the year ended December 31, 2024 was \$60,008.

3. Economic Dependency

The Club derives the majority of its revenues from contributions & private grants and governmental sources as earned revenue or grants, the loss of which would have a material adverse effect on The Club. During the year ended December 31, 2024 revenue derived from these sources accounted for 50% and 24%, respectively, of total revenue.

4. Concentrations

Financial instruments which subject The Club to concentrations of credit risk consist of cash deposits held with local banks. Cash deposits are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. The Club maintains cash in local and regional financial institutions which often exceed the FDIC limits. Management does not believe that it is exposed to any significant credit risk on uninsured amounts.

Concentrations of revenues and receivables greater than or equal to 10% for the year ended December 31, 2024 are as follows:

	Revenue	Receivable
Federal Grants	20%	26%
Contributions & Private Grants	50%	71%
In-Kind Donations	14%	N/A

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

5. Related Party

The Club is affiliated with the national organization - Boys and Girls Clubs of America (BGCA). BGCA acts as an agent for many of their member clubs to administer various grants. BGCA provided approximately \$548,677 in funding to The Club during the fiscal year ended December 31, 2024.

6. Leases

The Club entered into a lease agreement in September 2023 to lease office space for its New Orleans location. The agreement is valid for 28 months and expires at December 31, 2025. Payments were \$2,316 per month until December 2023. Starting January 2024 payments will be \$5,416 a month until maturity. The ROU asset for this operating lease totaled \$55,989 at December 31, 2024 as reflected in the Statement of Financial Position.

The future payments under this lease is as follows:

December 31, 2025	64,992
Total undiscounted cash flows	<u>64,992</u>
Less: Present value discount	<u>(9,003)</u>
Total lease liability	<u><u>\$ 55,989</u></u>

The weighted average remaining lease term is one year and the weighted average discount rate is 4.98% as of December 31, 2024.

The Club has elected to apply the short-term lease exception to all leases with a term of one year or less. The Club's short-term lease costs do not reflect the ongoing short-term lease commitments as the Club entered into several short-term lease commitments.. Short-term and other costs related to leases were approximately \$75,000 for the year ended December 31, 2024.

7. Liquidity and Availability of Financial Assets

The following reflects The Club's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of a contractual or donor imposed restriction within one year of the statement of financial position date.

Financial Assets at Year End:

Cash	\$ 378,785
Grants receivable	504,389
Net assets restricted for future use:	
Net assets with donor restrictions	(2,214,835)
Building lease receivables	1,053,972
Land restricted for future use	477,630
Financial Assets Available for General Expenditures	<u><u>\$ 199,941</u></u>

As part of The Club's liquidity management plan excess cash has been placed in various checking and savings accounts to meet unexpected liquidity needs or in the event of financial distress. In addition, the Club has two line of credits with a net available balance of \$197,019 at December 31, 2024, that it could draw upon in the event of an unanticipated liquidity need.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

8. Subsequent Event

In preparing these financial statements, The Club has evaluated events and transactions for potential recognition or disclosure through June 24, 2025, which is the date the financial statements were available to be issued.

9. Investments

Cost and fair value of investments at December 31, 2024 are as follows:

	Cost	Unrealized Gain	Fair Value
Investments in pooled funds	<u>\$ 157,930</u>	<u>\$ 62,521</u>	<u>\$ 220,451</u>

Earnings/(losses) on investments for the year ended December 31, 2024 are as follows:

Interest and dividends	\$ 10,522
Investment expenses	(1,727)
Unrealized gains	<u>12,164</u>
	<u>\$ 20,959</u>

10. Fair Value Measurements

FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Club uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, The Club measures fair value using Level 2 inputs because they generally provide the most reliable evidence of fair value. No Level 1 or 3 inputs were available to The Club.

Level 2 Fair Value Measurements – Inputs are based upon quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active, and model-based, valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of assets or liabilities. Fair values of assets measured on a recurring basis at December 31, 2024 are as follows:

	Fair Value	Quoted Prices in Active Markets for Similar Assets (Level 2)
Investments in pooled funds	<u>\$ 220,451</u>	<u>\$ 220,451</u>

11. Commitments and Contingencies

The Club receives federal, state, and private grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the agency for expenditures disallowed under the terms of the grant. It is the opinion of management that The Club's compliance with the terms of grants will result in negligible, if any, disallowed costs.

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

12. Prior Period Adjustment

Errors resulting in the misstatement of financial statement categories as presented below in the December 31, 2023 financial statements were identified during the current year. The errors related to overreported land and net assets without donor restrictions. The effects on the financial statements as of and for the year ended December 31, 2023 are summarized below:

	As Previously Stated	Adjustment	Dec. 31, 2023 Restated
Land	\$ 132,300	\$ (132,300)	\$ -
Net assets without donor restrictions	\$ 1,462,476	\$ (132,330)	\$ 1,330,146

13. Building Lease Receivable

In 2001, the Club entered a leasing agreement with City of Gretna for usage of a building for 50 years, which expires on September 30, 2051. The annual rent of \$40,000 is considered a donation to the Club. The rent expense is presented in the statement of functional expenses.

As of January 1, 2023, a contributed rent receivable equal to the present value of annual rental payments, assuming a discount rate of 2.74% , was recorded by the Club. The annual rent expense of \$40,000 was recorded, net of amortized discount, resulting in a net rental expense of \$39,036 for the year ended December 31, 2024.

Rent expense expected to be recorded in future years, in accordance with the lease agreement, is as follows:

	Lease Amount	Discount Amortization	Net Expense
December 31, 2025	\$ 40,000	\$ 964	\$ 39,036
December 31, 2026	40,000	964	39,036
December 31, 2027	40,000	964	39,036
December 31, 2028	40,000	964	39,036
December 31, 2029	40,000	964	39,036
Thereafter	880,000	21,208	858,792
	<u>\$ 1,080,000</u>	<u>\$ 26,028</u>	<u>\$ 1,053,972</u>

14. Notes Payable

During 2024 the Club entered into two line of credits with financial institutions. Both bear interest at variable rates and have a maximum outstanding amount of \$325,000. These are revolving lines of credit that automatically renew at maturity. At December 31, 2024, the balance on these notes were \$127,981.

15. In-Kind Land Donation

During the year ended December 31, 2024, the Club benefited from an in-kind donation of land valued at \$477,630. This amount has been reported as both in-kind donation revenue and the corresponding fixed asset on the Statement of Financial Position.

**BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2024**

Agency Head: Angel Nelson

No compensation paid from public funds.

See accompanying notes and independent auditors' report.



**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
Boys and Girls Club of Metro Louisiana, Inc.
Baton Rouge, LA

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 Boys and Girls Club of Metro Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, 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 our report thereon dated June 24, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Boys and Girls Club of Metro Louisiana, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Boys and Girls Club of Metro Louisiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Boys and Girls Club of Metro Louisiana, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Boys and Girls Club of Metro Louisiana, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain

provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Daigrepont & Brian APAC". The signature is written in a cursive, flowing style.

Daigrepont & Brian, APAC
Baton Rouge, LA

June 24, 2025

BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

We have audited the financial statements of Boys and Girls Club of Metro Louisiana, Inc. (The Club), as of December 31, 2024, and for the year then ended, and have issued our report thereon dated June 24, 2025. We conducted our 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. Our audit of the financial statements as of December 31, 2024, resulted in an unmodified opinion.

Report on Internal Control and Compliance Material to the Financial Statements

Material Weaknesses Identified	No
Significant Deficiencies Identified	No
Non-Compliance with Provisions of Laws, Regulation, Contracts or Grant Agreements	No

Findings - Financial Statement Audit

There are no findings for the year ended December 31, 2024.

Questioned Costs

There are no questioned costs for the year ended December 31, 2024.

**BOYS & GIRLS CLUB OF METRO LOUISIANA, INC.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Summary of Prior Audit Findings

There were no findings for the year ended December 31, 2023.

Questioned Costs

There were no questioned cost for the year ended December 31, 2023.



**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Boys and Girls Club of Metro Louisiana, Inc.
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. Boys and Girls Club of Metro Louisiana, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

Boys and Girls Club of Metro Louisiana, Inc. 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 SAUPs for the fiscal period January 1, 2024 through December 31, 2024. 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 as follows:

Written Policies and Procedures

1. 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(s) rate 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, P-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.
- 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) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Exception: There is no written policy and procedures regarding disaster recovery. No other exceptions were noted as a result of applying these procedures.

Board or Finance Committee

- 2. 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, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - 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.

Exception: The board failed to meet on a monthly basis with a quorum. No other exceptions were noted as a result of applying these procedures.

Bank Reconciliations

3. 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 4 additional accounts (or all accounts if less than 5). 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 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, 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: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

Collections (excluding electronic funds transfers)

4. 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 5 deposit sites (or all deposit sites if less than 5).
5. 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 (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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 responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not 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.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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). *Alternately, 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 the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 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: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. 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 5).
9. For each location selected under #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, 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/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.
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (ETF), wire transfer, or some other electronic means.
10. For each location selected under #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 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, 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: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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. 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., original 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.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #12 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 (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

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

15. 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 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- c) Observe 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 policy (procedure #1h).
- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

Contracts

16. 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. *Alternately, 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 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, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Results: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

Payroll and Personnel

17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe 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 any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
19. 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, 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 or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
20. 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, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: Boys and Girls Club of Metro Louisiana, Inc. is a nonprofit organization so this procedure does not apply.

Debt Service

23. 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 State Bond Commission approval was obtained for each debt instrument issued.
24. 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: Boys and Girls Club of Metro Louisiana, Inc. is a nonprofit organization so this procedure does not apply.

Fraud Notice

25. 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.
26. Observe 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: The organization is in compliance with the procedure above and Louisiana Legislative Auditors testing requirements.

Information Technology Disaster Recovery/Business Continuity

27. 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 no written documentation, 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 no written documentation, 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. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees previously obtained. Observe evidence that the selected terminated employees have been removed or disabled from the network.
29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, 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.

Sexual Harassment

30. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
31. Observe 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. 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 it 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: Boys and Girls Club of Metro Louisiana, Inc. is a nonprofit organization so this procedure does not apply.

Management’s Response: We have reviewed the independent accountants’ report on applying agreed-upon procedures and agree with the exceptions noted. We will review our policies and procedures and update accordingly to include the best practices suggested by the LLA.

We were engaged by Boys and Girls Club of Metro Louisiana, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants 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 SAUPs. 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 Boys and Girls Club of Metro Louisiana, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Daigrepont & Brian APAC

Daigrepont & Brian, APAC
Baton Rouge, LA

June 24, 2025