

CRIMESTOPPERS, INC.

Financial Statements with Supplemental Information

December 31, 2020

(With Independent Auditors' Report Thereon)

CRIMESTOPPERS, INC.

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Stephen M. Griffin, CPA
Robert J. Furman, CPA

Jessica S. Benjamin, Director

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American Institute of
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Independent Auditors' Report

To the Board of Directors
Crimestoppers, Inc.
Metairie, Louisiana

We have audited the accompanying statement of financial position of Crimestoppers, Inc. (a non-profit corporation) as of December 31, 2020 and the related statements of activities 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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, we express no such 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Crimestoppers, Inc. as of December 31, 2020, 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.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 11, schedule of compensation, benefits and other payments to the agency head or chief executive officer on page 12, and justice system funding schedule – receiving entity on page 13 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2021, on our consideration of Crimestoppers, Inc.'s internal control over financial reporting and our 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 our 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 Crimestoppers Inc.'s internal control over financial reporting and compliance.

Griffin & Furman, LLC

June 28 2021

CRIMESTOPPERS, INC.

Statement of Financial Position

December 31, 2020

Assets

Cash & cash equivalents:		
Restricted for rewards & related costs	\$	628,287
Unrestricted		<u>1,886,047</u>
Total cash & cash equivalents		2,514,334
Certificates of deposit:		
Restricted for rewards & related costs		228,904
Unrestricted		<u>349,294</u>
Total certificates of deposit		578,198
Court fee receivable		18,366
Other receivables:		
Restricted for programs		386,573
Unrestricted		<u>12,101</u>
Total other receivables		398,674
Prepaid expenses		40,664
Property & equipment, net		<u>2,909</u>
Total assets	\$	<u><u>3,553,145</u></u>

Liabilities & Net Assets

Liabilities:		
Accounts payable	\$	4,090
Accrued expenses		33,119
Payroll liabilities & withholdings		1,496
Refundable supplemental rewards		155,559
Deferred luncheon revenue		20,000
Deferred service fees		<u>180,921</u>
Total liabilities		<u>395,185</u>
Net Assets:		
Unrestricted		1,895,830
Restricted by law or donor (Note 5)		<u>1,262,130</u>
Total net assets		<u>3,157,960</u>
Total liabilities & net assets	\$	<u><u>3,553,145</u></u>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.**Statement of Activities****For the Year Ended December 31, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support & Revenues:			
Contributions	\$ 46,196	-	46,196
Special events revenue (less related costs of \$29,907)	173,118	-	173,118
Court fees	-	178,808	178,808
Grants	4,776	386,573	391,349
Service Fees	336,077	-	336,077
Supplemental rewards received - not refundable	1,700	-	1,700
Interest	25,390	-	25,390
PPP loan revenue	57,900	-	57,900
Net assets released from restrictions	<u>131,197</u>	<u>(131,197)</u>	<u>-</u>
Total support & revenues	<u>776,354</u>	<u>434,184</u>	<u>1,210,538</u>
Expenses:			
Program services	530,834	-	530,834
Support services	<u>88,271</u>	<u>-</u>	<u>88,271</u>
Total expenses	<u>619,105</u>	<u>-</u>	<u>619,105</u>
Change in net assets	157,249	434,184	591,433
Net assets - beginning of year	<u>1,738,581</u>	<u>827,946</u>	<u>2,566,527</u>
Net assets - end of year	<u>\$ 1,895,830</u>	<u>1,262,130</u>	<u>3,157,960</u>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Statement of Cash Flows

For the Year Ended December 31, 2020

Cash flows from operating activities:		
Change in net assets	\$	591,433
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation		2,909
PPP loan revenue		(57,900)
(Increases) decreases in assets:		
Court fee receivable		2,461
Other receivable		(386,770)
Accrued interest		-
Prepaid expenses		(38,921)
Increases (decreases) in liabilities:		
Accounts payable		(8,895)
Accrued expenses		(70)
Payroll liabilities & withholdings		(121)
Refundable supplemental rewards		14,000
Deferred luncheon revenue		20,000
Deferred service fees		180,921
Net cash provided by operating activities		<u>319,047</u>
Cash flows from investing activities:		
Purchase of certificates of deposit		(270,637)
Proceeds from certificates of deposit		375,430
Net cash provided by investing activities		<u>104,793</u>
Cash flows from financing activities:		
Proceeds from paycheck protection program loan		57,900
Net cash provided by financing activities		<u>57,900</u>
Net increase in cash & cash equivalents		481,740
Cash & cash equivalents, beginning of year		<u>2,032,594</u>
Cash & cash equivalents, end of year	\$	<u><u>2,514,334</u></u>

See accompanying notes to the financial statements.

CRIMESTOPPERS, INC.

Notes to Financial Statements

December 31, 2020

(1) Nature of Business

Crimestoppers, Inc. (the Organization) is a 501(c)(3) non-profit serving a nine-parish region of Southeastern Louisiana. To foster a safe community, the Organization's mission is to prevent and solve crime by providing educational crime prevention programs for youth and adults, and by assisting Law Enforcement Agencies in identifying and arresting criminal suspects through anonymous tips by citizens.

(2) Summary of Significant Accounting Policies

(a) Financial Statement Presentation

The Organization's financial statements are presented using accounting principles generally accepted in the United States of America (GAAP). The net assets of the Organization are classified as both net assets without restrictions or net assets with restrictions.

(b) Net Assets Without Restrictions

Net assets without restrictions are net assets that are not subject to donor-imposed or legal stipulations.

(c) Net Assets With Restrictions

Net assets with restrictions are net assets that include contributions subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. These assets also include public funds received from various courts that are restricted for specific purposes by state law. When a restriction expires with donor-imposed funds, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Net assets for which the restriction is met in the year received are shown as temporarily restricted support and expense in the year of receipt.

(d) Functional Allocation of Expenses

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

(e) Cash & Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all investments purchased with a maturity of three months or less to be cash equivalents.

(f) Economic Dependency

The primary sources of revenue for the Organization are private contributions, court fees, grants, and fundraising activities. The continued success of the Organization is dependent upon the continued receipt of private contributions, court fees, grants, and monies from fundraising activities.

CRIMESTOPPERS, INC.

Notes to Financial Statements

December 31, 2020

(g) Revenue Recognition & Receivables

The Organization recognizes all contributed support as income in the period received. The Organization recognizes all grants and court fees as revenue when earned. Contributed support is reported as unrestricted or temporarily restricted depending on the existence of donors' stipulations that limit the use of the support. Due to the nature of the grant and court fee receivables, there was no allowance for uncollectible amounts recorded at December 31, 2020.

(h) Property & Equipment

Property and equipment are recorded at cost (or fair market value for donated assets) and depreciated using the straight-line method over the estimated useful lives of the related assets. The Organization capitalizes purchases of property and equipment in excess of \$1,000. Expenditures for maintenance, repairs, and minor renewals are expensed as incurred.

(i) Estimates

The preparation of financial statements in conformity with generally accepted accounting principals requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(j) Fair Values of Financial Institutions

Generally accepted accounting principles require disclosure of fair value information about financial instruments for which it is practicable to estimate fair value, whether or not recognized in the statement of financial position. Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

(k) Advertising & Marketing Costs

Advertising & marketing costs are expensed as incurred. Advertising and marketing expense for the year totaled \$57,402.

(l) Concentrations

The Organization occasionally maintains cash and cash equivalents on deposit at financial institutions in excess of the federally insured limits. Accordingly, at times the deposits are uninsured and uncollateralized. The organization has not experienced any losses in such accounts and believes its cash is not exposed to any significant credit risk.

(m) Refundable Advance - PPP Loan / PPP Loan Revenue

On April 24, 2020, the Organization received a loan in the amount of \$57,900 under the Paycheck Protection Program (PPP) pursuant to the CARES Act administered by the U.S. Small Business Administration (SBA) (See Note 8). The Organization is recognizing revenue from the PPP loan following the guidance under FASB ASC 958- 605, government grant model. PPP funds are considered a conditional contribution and recorded as a refundable

CRIMESTOPPERS, INC.

Notes to Financial Statements

December 31, 2020

advance on the statement of financial position until the barriers to entitlement are met. The Organization considers the barriers to entitlement to include the incurrence of qualifying expenses and maintaining specified levels of payroll and employment. Revenue is recognized once conditions have been substantially met or explicitly waived. Subsequent to year end, the Organization filed for and received forgiveness of this loan (See Note 14).

(3) Liquidity and Availability of Financial Assets

The Organization monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Organization's primary sources of support are contributions, special events revenue, and court fees. Contributions are typically given without donor restrictions. Special events revenue represents fundraising activities for which the proceeds have no restrictions. Court fees are restricted by law (Note 5).

The following table reflects the Organization's financial assets (cash & cash equivalents and certificates of deposit) as of December 31, 2020:

Financial assets available within one year and free of donor or legal restrictions	
Cash & cash equivalents	\$ 1,886,047
Certificates of deposit	<u>154,970</u>
Available without restrictions within one year	2,041,017
Financial assets with liquidity restrictions greater than one year and free of donor or legal restrictions	
Certificates of deposit	194,324
Financial assets available within one year, subject to donor or legal restrictions	
Cash & cash equivalents	628,287
Certificates of deposit	<u>228,904</u>
Total financial assets	<u>\$ 3,092,532</u>

(4) Property & Equipment

Property & equipment is summarized as follows:

Furniture, fixtures and equipment	\$ 38,820
Less accumulated depreciation	<u>(35,911)</u>
Property & equipment, net	<u>\$ 2,909</u>

Depreciation and amortization expense amounted to \$2,909 in 2020.

CRIMESTOPPERS, INC.

Notes to Financial Statements

December 31, 2020

(5) Net Assets With Restrictions

Court Fees

Pursuant to Legislative Act 337 of 2004 – Revised Act 50, when a criminal defendant of any criminal offense or any traffic offense in any court is convicted of an offense, and a crime stoppers organization exists within the territorial jurisdiction of the court and certified by the chief law enforcement agency, the court shall assess a \$2.00 fee for each offense, and shall be in addition to all other fines, penalties, and fees imposed by the court. The court cannot suspend the payment of this fee and is required to transfer the fees to the crime stoppers organization at least annually.

All funds received by the crime stoppers organization through this fee are required to be used solely for the purposes of paying rewards to individuals who provide information on criminal activity to the crime stoppers organization, for the operation of a hot line used for receiving that information, and for other purposes which are directly related to obtaining information on criminal activities. The funds received from the courts shall be placed in a separate account.

As of December 31, 2020, the Organization has net assets with restrictions associated with court fees as follows:

Cumulative tips earned, reward unclaimed	<u>\$ 878,994</u>
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These amounts represent cases that have rewards but the reward has not yet been claimed by the tipster.

Grants

As of December 31, 2020, the Organization has net assets with restrictions associated with grants for the safe school program amounting to \$383,136.

(6) Net Assets Released from Restrictions

During 2020, the Organization received net assets (court fees and grants) totaling \$565,381. These funds represent net assets with restrictions. Restrictions were met for \$131,197 of these funds during the year.

(7) Refundable Supplemental Rewards & Supplemental Rewards Received – Not Refundable

Refundable Supplemental Rewards consist of amounts of \$1,000 and greater, are subject to contract, and are refundable to the donor upon request. These amounts are recorded as liabilities by the Organization when they are received. As of December 31, 2020, refundable supplemental rewards amounted to \$155,559.

When a refundable supplemental reward is refunded, the Organization retains 20% of the original amount received and records the amount retained as supplemental rewards received – not refundable and refunds the remainder. Supplemental rewards received – not refundable also include amounts less than \$1,000 or with no contract. The amount of supplemental rewards received – not refundable are recorded as an increase to unrestricted net assets. For the year ended December 31, 2020, the amount of supplemental rewards received – not refundable amounted to \$1,700

CRIMESTOPPERS, INC.

Notes to Financial Statements

December 31, 2020

(8) Refundable Advance - PPP Loan / PPP Loan Revenue

On April 24, 2020, the Organization received a loan in the amount of \$57,900 under the PPP pursuant to the CARES Act and administered by the SBA. The PPP provides for forgivable loans to qualifying businesses. The loan and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll costs, rent and utilities. Any unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. According to terms of the promissory note, the first payment of principal and interest is due December 1, 2020, with subsequent payments due each month through the loan maturity date of May 1, 2022. The Organization is using the PPP loan funds for its payroll and benefits costs, purposes consistent with the PPP. As of December 31, 2020, the Organization has incurred \$57,900 of qualified expenses under this PPP loan and has recognized PPP loan forgiveness revenue related to these qualifying expenses. Subsequent to year end, the Organization filed for and received forgiveness of this loan (See Note 14).

(9) Income Taxes

The Organization is a tax-exempt corporation under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provisions for federal and state income taxes have been recorded in the accompanying financial statements. The Organization Form 990, Return of Organization Exempt from Income Tax, for the years 2017, 2018 and 2019 are subject to examination by the IRS, generally for three years after they were filed. The 2020 Form 990 has not been filed as of the date of these financial statements.

(10) Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalent accounts in financial institutions. At certain times, portions of the deposits are uninsured and uncollateralized. The organization has not experienced any losses in such accounts and believes its cash is not exposed to any significant credit risk.

(11) In-Kind Donations

The Jefferson Parish Sheriff's office provides office space, meeting space, utilities, and telephone at no cost to the Organization. The value of these benefits has not been recorded in the financial statements since the related amounts have not been determined.

(12) Pension Plan

Starting January 1, 2013 the Organization adopted a 401(k) plan that covers the Executive Director and two other eligible employees. Contributions to the plan for the year ended December 31, 2020 were \$36,949.

(13) Lease of Automobile

During 2020, the Organization leased an automobile under a lease agreement classified as an operating lease. Rent payments under the lease amounted to \$4,832 for the year ended December 31, 2020.

CRIMESTOPPERS, INC.

Notes to Financial Statements

December 31, 2020

Future minimum lease payments under the lease are as follows:

<u>Year</u>	
2021	\$ 5,796
2022	5,796
2023	<u>2,415</u>
Total future minimum lease payments	<u>\$ 14,007</u>

(14) Evaluation of Subsequent Events

The Organization has evaluated subsequent events through June 28, 2021, the date which the financial statements were available to be issued. On April 6, 2021, the Organization was granted a second PPP loan amounting to \$42,782. The Organization plans to spend those funds in accordance with the PPP provisions and thus believes the loan will be forgiven once all requirements have been met. On June 1, 2021, the Organization was granted forgiveness of its first PPP loan in the amount of \$57,900.

CRIMESTOPPERS, INC.

Schedule of Functional Expenses

For the Year Ended December 31, 2020

	Program Services								
	Court Fee Tip Hotline	Safe School	Tip Hotline Support	Youth Crime Prevention Initiative	Community Outreach	Victim's Service	Total Program Services	Management & General	Total
Reward payments	\$ 41,050	-	-	-	-	-	41,050	-	41,050
Salaries, payroll taxes & related benefits		191,891	55,067	13,213	33,825	31,341	325,337	29,910	355,247
Advertising & marketing	39,288	11,674	-	-	376	-	51,338	6,064	57,402
Depreciation	-	728	-	-	-	-	728	2,181	2,909
Program specific activities and related costs	17,996	59,197	-	132	662	5	77,992	-	77,992
Insurance	1,730	644	-	-	-	-	2,374	1,933	4,307
Other operating expenses	-	-	-	-	-	-	-	-	-
Office operation expense	-	4,683	-	-	-	-	4,683	41,148	45,831
Professional fees	16,250	3,015	-	-	-	-	19,265	7,035	26,300
Answering service	8,067	-	-	-	-	-	8,067	-	8,067
Total expenses	\$ 124,381	271,832	55,067	13,345	34,863	31,346	530,834	88,271	619,105

CRIMESTOPPERS, INC.

Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer

For the Year Ended December 31, 2020

Schedule is not applicable as no compensation, benefits, or other payments to the Chief Executive Officer are made from public funds.

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
As Required by Act 87 of the 2020 Regular Legislative Session

Crimestoppers, Inc.
Louisiana Legislative Auditor Entity ID# 7181
Year Ending December 31, 2020

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Receipts from:		
City of Covington - Court Costs / Fees	\$ 368	408
City of Gretna - Court Costs / Fees	2,284	2,300
City of Harahan - Court Costs / Fees	1,802	1,245
City of Kenner - Court Costs / Fees	3,337	2,461
City of Mandeville - Court Costs / Fees	1,504	2,374
City of Slidell - Court Costs / Fees	2,334	3,658
City of Westwego - Court Costs / Fees	6,754	9,072
Jefferson Parish 1st Court	13,451	15,266
Jefferson Parish 2nd Court	5,896	6,889
Jefferson Parish Juvenile Court - Court Costs / Fees	1,518	983
Municipal Court of New Orleans	11,201	9,537
Orleans Criminal Court - Court Costs / Fees	220	103
Plaquemines Parish - Court Costs / Fees	1,290	1,545
St. Bernard Parish - Court Costs / Fees	761	1,005
St. Charles Parish - Court Costs / Fees	15,909	11,903
St. James Parish - Court Costs / Fees	4,375	658
St. John Parish - Court Costs / Fees	6,110	8,955
St. Tammany Parish - Court Costs / Fees	11,488	10,320
Town of Grand Isle - Court Costs / Fees	144	158
Town of Madisonville - Court Costs / Fees	656	912
Village of Folsom - Court Costs / Fees	<u>64</u>	<u>52</u>
Total	\$ <u><u>91,466</u></u>	<u><u>89,804</u></u>



Stephen M. Griffin, CPA
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Jessica S. Benjamin, Director

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

To the Board of Directors
Crimestoppers, Inc.
Metairie, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Crimestoppers, Inc. (a non-profit corporation), which comprise the statement of financial position as of December 31, 2020, 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 28, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crimestoppers Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crimestoppers Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crimestoppers 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 determination of financial statement amounts. 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.

Griffin & Furman, LLC

June 28, 2021

CRIMESTOPPERS, INC.

Schedule of Findings & Questioned Costs

Year Ended December 31, 2020

Section I – Summary of Auditors’ Results

Financial Statements:

- a. Type of auditors’ report issued - unqualified**
- b. Internal Control Over Financial Reporting**
 - Material weaknesses identified – None**
 - Significant deficiencies identified that are not considered material weaknesses – None**
- c. Non-Compliance Material to Financial Statements - None**

Federal Awards

Not applicable.

Section II – Financial Statement Findings

No matters reported.

Section III – Federal Award Findings and Questioned Costs

Not applicable.

CRIMESTOPPERS, INC.
Status of Prior Year Findings
Year Ended December 31, 2020

Not Applicable.