BATON ROUGE CHILDREN'S ADVOCACY CENTER

BATON ROUGE, LOUISIANA

FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED

DECEMBER 31, 2025

ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

TABLE OF CONTENTS

ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

8550 United Plaza Boulevard, Suite 600
Baton Rouge, LA 70809
ericksenkrentel.com

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Baton Rouge Children's Advocacy Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Baton Rouge Children's Advocacy Center as of December 31, 2025, 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, the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Baton Rouge Children's Advocacy Center, 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 opinion.

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 Baton Rouge Children's Advocacy Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

To the Board of Directors
Baton Rouge Children's Advocacy Center
June 3, 2026

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Baton Rouge Children's Advocacy Center'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 Baton Rouge Children's Advocacy Center'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.

ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Board of Directors
Baton Rouge Children's Advocacy Center
June 3, 2026

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits, and other payments to agency head (Schedule "1"), as required by Louisiana Revised Stature 24:513 A.(3), is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 a report dated June 3, 2026, on our consideration of Baton Rouge Children's Advocacy Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the Baton Rouge Children's Advocacy Center'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 Baton Rouge Children's Advocacy Center's internal control over financial reporting and compliance.

June 3, 2026
Baton Rouge, Louisiana

Ericksen Krentel, LLP

Certified Public Accountants

Statement A

BATON ROUGE CHILDREN'S ADVOCACY CENTER

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2025

ASSETS:	
Current Assets	
Cash and cash equivalents	$ 373,032
Receivables, net of allowance for credit losses	109,714
Prepaid expenses and other	711
Total current assets	483,457
Property and Equipment	
Building and improvements	1,383,672
Furniture and fixtures	2,094
Equipment and furniture	107,810
Land	140,000
	1,633,576
Less: Accumulated depreciation	(519,108)
Net property and equipment	1,114,468
Total assets	$ 1,597,925
LIABILITIES AND NET ASSETS:	
Current Liabilities	
Accounts payable	$ 26,370
Other current liabilities	51,860
Current portion of long-term debt	7,307
Total current liabilities	85,537
Long-Term Liabilities	
Notes payable	148,996
Total liabilities	234,533
Net Assets	
Without donor restrictions	1,278,878
With donor restrictions	84,514
Total net assets	1,363,392
Total liabilities and net assets	$ 1,597,925

See accompanying NOTES TO FINACIAL STATEMENTS

BATON ROUGE CHILDREN'S ADVOCACY CENTER
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Contributions	$ 537,980	$ 464,939	$ 1,002,919
Earned revenue	75,017	-	75,017
Fundraising events, net of expense	167,166	-	167,166
Government assistance and grants	375,981	-	375,981
Investment income	11,156	-	11,156
Other revenue	523	-	523
Net assets released from purpose and time restrictions	429,354	(429,354)	-
Total support and revenue	1,597,177	35,585	1,632,762
EXPENSES:			
Program	1,472,907	-	1,472,907
Management and general	124,779	-	124,779
Fundraising	179,700	-	179,700
Total expenses	1,777,386	-	1,777,386
Change in net assets	(180,209)	35,585	(144,624)
Net position - beginning, as restated	1,459,087	48,929	1,508,016
Net position - ending	$ 1,278,878	$ 84,514	$ 1,363,392

See accompanying NOTES TO FINACIAL STATEMENTS

Statement C

BATON ROUGE CHILDREN'S ADVOCACY CENTER

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2025

	Program Services	General and Administrative	Fundraising	Total
Computer expense	$ 58,959	$ 6,243	$ 4,162	$ 69,364
In-kind program expense (interns)	347,747	-	-	347,747
Depreciation	84,523	8,950	5,966	99,439
Dues and memberships	4,858	514	343	5,715
Furnishings	-	-	-	-
Insurance	38,200	4,045	2,696	44,941
Interest expense	9,564	1,013	675	11,252
Janitorial	7,091	751	501	8,343
Legal and professional	49,558	5,247	3,498	58,303
Marketing	-	-	100,212	100,212
Miscellaneous	2,632	266	250	3,148
Occupancy expense	15,412	1,632	1,088	18,132
Office expense	8,601	911	607	10,119
Payroll and benefits	791,301	83,785	55,857	930,943
Postage and delivery	267	28	19	314
Printing	1,856	197	131	2,184
Repairs and maintenance	18,091	1,916	1,277	21,284
Security	2,163	229	153	2,545
Supplies	19,722	2,088	1,392	23,202
Travel and training	12,362	1,309	873	14,544
Volunteer recognition	-	5,655	-	5,655
Total functional expenses	$ 1,472,907	$ 124,779	$ 179,700	$ 1,777,386

See accompanying NOTES TO FINACIAL STATEMENTS

BATON ROUGE CHILDREN'S ADVOCACY CENTER
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	$ (144,624)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	99,439
(Increase) decrease in:	
Accounts receivable	(31,933)
Prepaid expense and other	25,281
Increase (decrease) in:	
Accounts payable	(194)
Accrued expense	39,227
Net cash provided by (used in) operating activities	(12,804)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of property and equipment	(37,550)
Net cash provided by (used in) investing activities	(37,550)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal payments on long-term borrowings	(7,481)
Net cash provided by (used in) financing activities	(7,481)
Net increase (decrease) in cash and cash equivalents	(57,835)
Cash and cash equivalents, beginning of year	430,867
Cash and cash equivalents, end of year	$ 373,032

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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

The Organization's programs are as follows:

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

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

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

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

Method of Accounting and Financial Reporting Framework

The financial statement presentation follows the recommendations of the FASB in its Accounting Standards Codification (ASC) 958-210-50-3, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-210-50-3, the Organization is required to report information regarding its financial position and activities according to two classes of net assets.

Net Assets without Donor Restrictions—These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Method of Accounting and Financial Reporting Framework (Continued)

Net Assets with Donor Restrictions—These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends, or the purpose of the restriction is accomplished, the net assets are restricted.

Revenue Recognition

Grants and Contributions

Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities and Changes in Net Assets as net assets released from restrictions.

Grants which are cost reimbursable under federal contracts are recorded as net assets without donor restrictions in the Statement of Activities and Changes in Net Assets.

Contracts

The Organization receives Medicaid revenue arising from contracts with the State of Louisiana – Department of Health and Hospitals. Generally, the Organization is reimbursed on a fee-for-service basis based on predetermined reimbursement rate schedules. The Organization determines the transaction price based on established billing rates reduced by contractual adjustments provided to third-party payers, discounts provided to uninsured patients and implicit price concessions. Contractual adjustments and discounts are based on contractual agreements, discount policies and historical experience. Implicit price concessions are based on historical collection experience.

Estimates

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

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents includes cash on hand, demand deposits with banks, and all highly liquid investments with an initial maturity of three months or less.

Allowance for Credit Losses

The allowance for credit losses is based on management's estimate of expected credit losses over the life of the receivables, in accordance with ASC 326. The estimate considers historical loss experience, current economic conditions, and reasonable and supportable forecasts. As of December 31, 2025, the total allowance for credit losses was $6,972. Management monitors receivables regularly and writes off accounts deemed uncollectible. Accounts over 90 days past due totaled $34,271 as of year-end. No significant changes were made to the estimation methodology or inputs during the year.

Concentration of Credit

Financial instruments which subject the Organization to concentrations of credit risk consist primarily of receivables. Management believes the risk is limited.

The Organization maintains its cash in bank deposit accounts at high credit quality financial institutions insured by the Federal Deposit Insurance Corporation. The bank deposits at times may exceed federally insured limits. At year end, bank deposit accounts exceeded the insured limit by $2,297. Management considers this risk acceptable.

Concentration of Business Risk

For the year ended December 31, 2025, 63% of the Organization's annual revenues has come from contributions. Of total revenue, two grantors provided 19% and 15%, respectively, of total support and revenue in 2025. It is considered reasonably possible that benefactors, grantors, or contributors might be lost in the near term.

Fixed Assets and Depreciation

Purchased or constructed fixed assets are recorded at cost. The Organization maintains a threshold level of $1,000 or more for capitalizing capital assets. Fixed assets are depreciated over their estimated useful lives at the time the asset is placed in service using the straight-line method.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For financial statement presentation, the Organization provides for depreciation using the straight-line method of depreciation over the following estimated useful lives:

Description	Estimated Lives
Buildings and improvements	5-30
Furniture and equipment	3-7

In-kind Contributions

The Organization records in-kind contribution revenue for certain services received at the fair value of those services, provided those services create or enhance non-financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased, if not provided by donation. Donated equipment and other non-cash donations are recorded as contributions at their fair value at the date of donation. See Note 6 for further details on in-kind contributions received.

Advertising

Baton Rouge Children's Advocacy Center expenses advertising costs as incurred. Total advertising and promotion expense for the year ended December 31, 2025 was $31,628.

Functional Allocation of Expenses

The Organization's operating costs have been allocated between program, general and administrative, and fundraising expenses based on direct identification when possible, and allocation if a single expenditure benefits more than one program or function. Expenditures that require allocation are allocated based on how personnel cost is allocated.

Income Taxes

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

Local Government Assistance

During the year ended December 31, 2025, the Organization entered into cooperative endeavor agreements with three local governmental entities. The agreements provide for one of the governmental entities to contribute $50,000 each year for the five-year period ending in 2027, one of the governmental entities to contribute $50,000 each year for the three-year period ending in 2025, and one to contribute $25,000 for one-year period in 2025.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Additionally, the Organization entered into cooperative endeavor agreements with four other local governmental agencies, which provide for each of the governmental entities to contribute $3,000 for one-year period in 2025, $2,500 for one-year period ending in 2024, $2,500 for one-year period ending in 2025 and $2,500 for two-year period ending in 2025 to the Organization, respectively.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through June 3, 2026, the date the financial statements were available to be issued.

(2) NET ASSETS WITH DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the purpose and time specified by the donors for the year ended December 31, 2025:

Prevention education	$	28,765
CAC program		340,775
Prevention education and hospital advocacy		12,164
Administrative management		16,900
Therapy program		25,000
Building improvements		5,750
	$	429,354

Net assets with donor restrictions are restricted for the following purposes at December 31, 2025:

Prevention education	$	16,414
Administrative management		33,100
Therapy program		25,000
Children Advocacy Center needs		10,000
	$	84,514

(3) PROPERTY AND EQUIPMENT

Property and equipment and depreciation activity as of and for the year ended December 31, 2025 are as follows:

	Beginning of Year	Additions	Reductions	End of Year
Property and equipment not being depreciated				
Land	$ 140,000	$ -	$ -	$ 140,000
Total property and equipment not being depreciated	140,000	-	-	140,000
Property and equipment being depreciated				
Building & improvements	1,346,122	37,550	-	1,383,672
Furniture & fixtures	2,094	-	-	2,094
Computer & other equipment	107,810	-	-	107,810
Total property and equipment being depreciated	1,456,026	37,550	-	1,493,576
Less accumulated depreciated				
Building & improvements	323,322	91,142	-	414,464
Furniture & fixtures	2,094	-	-	2,094
Computer & other equipment	94,253	8,297	-	102,550
Total acccumulated depreciation	419,669	99,439	-	519,108
Total property and equipment being depreciated, net	1,036,357	(61,889)	-	974,468
Total property and equipment, net	$ 1,176,357	$ (61,889)	$ -	$ 1,114,468

(4) INCOME TAXES

The Organization is exempt from income tax under IRC section 501(c)(3). The Organization follows FASB ASC 740-10-25, *Accounting for Uncertainty in Income Taxes.* The Organization would recognize accrued interest and penalties associated with uncertain tax provisions, if any, as part of the income tax provision. The Organization continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

The Organization's evaluation on December 31, 2025 revealed no uncertain tax positions that would have a material impact on the financial statements. The Organization's federal information return is subject to possible examination by the taxing authorities until the expiration of the related statute of limitations on the information return. In general, the federal information return has a three-year statute of limitation.

(5) LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor-imposed restrictions or internal designations.

Cash and cash equivalents	$	373,032
Accounts receivable, net		109,714
		482,746
Less those unavailable for general expenditures within one year, due to:		
Donor-imposed restrictions:		
Prevention education	$	(16,414)
Administrative management		(33,100)
Therapy program		(25,000)
Children Advocacy Center needs		(10,000)
	$	398,232

(6) IN-KIND CONTRIBUTIONS

For the year ended December 31, 2025, in-kind contributions recognized within the statement of activities included the following:

			Utilization in Programs/Activities
Public service announcements	$	342,700	All programs and supporting services
Volunteer and intern services		5,047	All programs and supporting services
	$	347,747	

(7) LONG-TERM DEBT

Long-term debt consists of the following:

Note payable of $165,296 with Neighbors Federal Credit Union bearing interest at 6.5%, 60 monthly principal and interest payments of $1,441 with final payment due September 2029, secured by the property.	$ 156,303
Less: current portion of long-term debt	(7,307)
Total long-term notes payable	$ 148,996

Contractual maturities on long-term debt are as follows:

Year Ending December 31,	Amount
2026	$ 7,307
2027	7,797
2028	8,315
2029	132,884
Total	$ 156,303

Interest expense on long-term debt incurred for the year ended December 31, 2025 totaled $11,252.

(8) PRIOR PERIOD ADJUSTMENTS

During the current year, management identified an error in the prior period financial statements related to the valuation of certain assets and liabilities. Specifically, accounts receivable were determined to be overstated by $17,954 and other accrued payables were determined to be understated by $2,541, resulting in a retroactive restatement of prior period ending net assets decrease of $20,495, for a restated balance of $1,508,016.

OTHER SUPPLEMENTARY INFORMATION

BATON ROUGE CHILDREN'S ADVOCACY CENTER
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD
YEAR ENDED DECEMBER 31, 2025

Agency Head Name: Tanya Haase

Purpose	
Salary	$ 109,312
Benefits - insurance	7,319
IRA	3,199
Travel	560
Reimbursement	-
Membership	2,200
Total compensation, benefits, and other payments to agency head	$ 122,590

(See Independent Auditors' Report)

ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

8550 United Plaza Boulevard, Suite 600
Baton Rouge, LA 70809
ericksenkrentel.com

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
Baton Rouge Children's Advocacy Center
Baton Rouge, 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 Baton Rouge Children's Advocacy Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 3, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Baton Rouge Children's Advocacy Center'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 the Baton Rouge Children's Advocacy Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Baton Rouge Children's Advocacy Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items *2025-001* that we consider to be a material weakness.

ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Board of Directors
Baton Rouge Children's Advocacy Center
June 3, 2026

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Baton Rouge Children's Advocacy Center'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.*

Baton Rouge Children's Advocacy Center's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Baton Rouge Children's Advocacy Center's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Baton Rouge Children's Advocacy Center's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity's internal control and compliance. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document. Accordingly, this communication is not suitable for any other purpose.

June 3, 2026
Baton Rouge, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

BATON ROUGE CHILDREN'S ADVOCACY CENTER
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2025

SECTION I- SUMMARY OF AUDITORS' REPORT

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the Baton Rouge Children's Center.

2. One material weakness in internal control relating to the audit of the financial statements was reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements was reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

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

SECTION II – FINDINGS - FINANCIAL STATEMENT AUDIT

Material Weakness

Finding 2025-001 Inadequate Segregation of Duties

Condition: The entity does not employ enough personnel to achieve an optimum level of segregation of duties.

Criteria: No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions:

1) Authorization of a transaction;
2) Recording of the transaction; and
3) Custody of assets involved in the transaction.

Effect: Errors could occur which could affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Cause: The size of the entity and its limited accounting staff preclude an adequate segregation of duties and other features of an adequate system of internal control.

Recommendation: While hiring additional personnel may not be feasible, management should implement compensating controls to mitigate the risks associated with inadequate segregation of duties. These may include management monitoring the assignment of duties to ensure as much segregation of duties as possible, as well as board member or another independent party in the review and approval of journal entries.

View of Responsible Officials: It is not cost effective to totally correct this weakness, but we do segregate duties as much as possible.

I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

INTERNAL CONTROL FINDINGS

Finding 2024-001 Inadequate Segregation of Duties

Condition: The entity does not employ enough personnel to achieve an optimum level of segregation of duties.

This finding has not been resolved as of December 31, 2025.

Finding 2024-002 Reconciliation of Accounts Receivable Schedule to General Ledger

Condition: During our audit, we noted that the Organization has a control in place intended to ensure regular reconciliations between the accounts receivable subsidiary ledger (aging report) and the general ledger. However, the control was not effectively executed. As a result, certain revenue transactions and related receivables were recorded more than once. This led to a material overstatement of both accounts receivable and revenue balances.

This finding has been resolved as of December 31, 2025.

BATON ROUGE CHILDREN'S ADVOCACY CENTER

BATON ROUGE, LOUISIANA

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED

DECEMBER 31, 2025

ERICKSEN KRENTEL LLP

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

8550 United Plaza Boulevard, Suite 600
Baton Rouge, LA 70809
ericksenkrentel.com

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Baton Rouge Children's
Center's Board of Directors 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 year ended December 31, 2025. Baton Rouge Children's Advocacy Center's management is responsible for those C/C areas identified in the SAUPs.

Baton Rouge Children's Advocacy Center 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 year ended December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated findings are detailed in Schedule "1".

We were engaged by Baton Rouge Children's Advocacy Center 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 Baton Rouge Children's Advocacy Center 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.

June 3, 2026
Baton Rouge, Louisiana

Ericksen Krentel, LLP

Certified Public Accountants

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2025

WRITTEN POLICIES AND PROCEDURES

1. **Procedures:** Obtain and inspect the entity's written policies and procedures and observe that 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) ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

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

   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.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

WRITTEN POLICIES AND PROCEDURES (CONTINUED)

k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

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

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

BOARD OR FINANCE COMMITTEE

2. **Procedures:** 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. Alternatively, for those entities reporting on the not-for-profit 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.

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

BANK RECONCILIATIONS

3. **Procedure:** Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 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, electronically logged)

   b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

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

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

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANFERS)

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

5. **Procedures:** 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. five collection locations for five 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:

   - Employees that are responsible for cash collections do not share cash drawers/registers;

   - 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;

   - 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; and

BATON ROUGE CHILDREN’S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANFERS) (CONTINUED)

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

7. **Procedures**: Randomly select two deposit dates for each of the five 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). Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

   - Observe that receipts are sequentially pre-numbered.

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

   - Trace the deposit slip total to the actual deposit per the bank statement.

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

   - Trace the actual deposit per the bank statement to the general ledger.

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

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

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

9. **Procedures:** 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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

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

- At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- At least two employees are involved in processing and approving payments to vendors.
- 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.
- 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.
- Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

10. **Procedures:** 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 five disbursements for each location, obtain supporting documentation for each transaction and:

    a) Observe that the disbursement matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

    b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B, as applicable.

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

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

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

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

13. **Procedures**: Using the listing prepared by management, randomly select five cards (or all cards if less than five) 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:

    - Observe that 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) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of the Lawrason Act municipality, should not be reported); and

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

14. **Procedures**: 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 that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

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

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

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

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

    - Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

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

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

CONTRACTS

17. **Procedures**: Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:

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

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

CONTRACTS (CONTINUED)

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

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

PAYROLL AND PERSONNEL

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

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

- Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
- Observe that supervisors approved the attendance and leave of the selected employees or officials.
- Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

20. **Procedures:** 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 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.

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

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

ETHICS

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

- Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period, as applicable.
- Observe that 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.

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

    Results: Not applicable. The Organization is a non-profit not required by R.S.42:1170 to complete one hour of ethics training, notify employees of changes to organization's ethic policy, and appoint an ethics designee.

DEBT SERVICE

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

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

    Results: Not applicable. The Organization is a non-profit not required by Article VII, Section 8 of the Louisiana Constitution to receive approval for each debt instrument. Additionally, the Organization did not have any bonds/notes outstanding at the end of the fiscal period.

FRAUD NOTICE

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

BATON ROUGE CHILDREN’S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

FRAUD NOTICE (CONTINUED)

27. **Procedure**: Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

28. **Procedures**: Perform the following procedures:

- 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 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.

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

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

    - Hired before June 9, 2020 – completed the training, and
    - 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.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

PREVENTION OF SEXUAL HARASSMENT

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

32. **Procedure:** Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

33. **Procedure**: Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that 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 amount of time it took to resolve each complaint.

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