



Louisiana Alliance of Boys & Girls Clubs, Inc.

Financial Statements
Years Ended December 31, 2024 and 2023

Louisiana Alliance of Boys & Girls Clubs, Inc.

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Louisiana Alliance of Boys & Girls Clubs, Inc.

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Louisiana Alliance of Boys & Girls Clubs, Inc.

Report on the Financial Statements

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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.

Prior Period Financial Statements

The financial statements of the Louisiana Alliance of Boys & Girls Clubs, Inc. as of December 31, 2023, were audited by other auditors whose report dated August 23, 2024, expressed an unmodified opinion on those statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the Organization'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 the Organization'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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Atlanta, Georgia
August 12, 2025

Financial Statements

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Financial Position

<i>December 31,</i>	2024	2023
Assets		
Cash and cash equivalents	\$ 70,672	\$ 28,415
Dues receivable	46,580	36,562
Total assets	\$ 117,252	\$ 64,977
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ -	19,000
Refundable advances	45,750	-
Total liabilities	45,750	19,000
Net assets		
Without donor restrictions	71,502	45,977
Total net assets	71,502	45,977
Total liabilities and net assets	\$ 117,252	\$ 64,977

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

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Activities

<i>For the years ended December 31,</i>	2024	2023
Revenue and other support without donor restrictions		
Government grants and contracts	\$ 969,250	\$ 1,500,000
Member organization dues	59,375	59,375
 Total revenue and other support without donor restrictions	 1,028,625	1,559,375
Expenses		
Leadership training, development and		
support of youth programs	988,064	1,509,714
Management and general	15,036	30,015
 Total expenses	 1,003,100	1,539,729
Change in net assets without donor restrictions	25,525	19,646
Net assets without donor restrictions, at beginning of year	45,977	26,331
 Net assets without donor restrictions, at end of year	 \$ 71,502	\$ 45,977

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

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Functional Expenses

For the year ended December 31, 2024

	Program Services	Supporting Services	
	Leadership Training, Development and Support of Youth Programs	Management and General	2024 Total
Awards and grants	\$ 795,000	\$ -	\$ 795,000
Contractual services	162,138	15,000	177,138
Training and conferences	22,396	-	22,396
Travel	8,530	-	8,530
Miscellaneous	-	36	36
Total	\$ 988,064	\$ 15,036	\$ 1,003,100

For the year ended December 31, 2023

	Program Services	Supporting Services	
	Leadership Training, Development and Support of Youth Programs	Management and General	2023 Total
Awards and grants	\$ 960,000	\$ -	\$ 960,000
Contractual services	547,726	30,015	577,741
Training and conferences	1,153	-	1,153
Travel	671	-	671
Supplies	164	-	164
Total	\$ 1,509,714	\$ 30,015	\$ 1,539,729

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

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Cash Flows

For the years ended December 31,

2024

2023

Operating Activities

Change in net assets	\$ 25,525	\$ 19,646
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Dues receivable	(10,018)	(36,562)
Accounts payable	(19,000)	15,000
Refundable advances	45,750	(1,500,000)
Net cash provided by (used in) operating activities	42,257	(1,501,916)
Net change in cash and cash equivalents	42,257	(1,501,916)
Cash and cash equivalents, at beginning of year	28,415	1,530,331
Cash and cash equivalents, at end of year	\$ 70,672	\$ 28,415

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

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Note 1: Description of Organization

The Louisiana Alliance of Boys & Girls Clubs, Inc. (the “Organization”) is a nonprofit organization whose purpose is to promote exclusively the social welfare of boys and girls that are served by the Boys & Girls Clubs in the State of Louisiana. The Organization provides a mechanism for joint decision making, communication and exchange of ideas, and cooperative action among Boys & Girls Clubs. The Organization develops and expands quality youth development throughout the State, and also promotes public awareness of youth development and problems facing youth. Boys & Girls Clubs of America (“BGCA”) is the parent company of the Organization and the Organization’s financial statements are included in the Boys & Girls Clubs of America and Subsidiaries consolidated financial statements. The Organization has only one program service: providing leadership training to the Boys & Girls Clubs in the State of Louisiana and the development and support of youth programs that are served by those clubs.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting.

The accounting policies of the Organization have been designed to conform to U.S. generally accepted accounting principles (“U.S. GAAP”) as applicable to not-for-profit organizations.

The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions - Net assets that are not subject to donor-imposed stipulations. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

With donor restrictions - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

When a donor’s restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of interest-bearing checking accounts, savings accounts, and investments with a maturity date of 90 days or less.

Dues Receivable

Dues receivable consist of membership dues due to the Organization at December 31, 2024 and 2023. Based on the evaluation described below for determination of an allowance for credit losses, the Organization has determined dues receivable, which are all due within one year, to be fully collectible.

Allowance for Credit Losses

Management evaluates its receivables on an ongoing basis by analyzing member relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, the Organization has not experienced losses on uncollectible accounts, as dues payments are tied to the Club's ability to be a member of the Organization. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. During the years ended December 31, 2024 and 2023, the Organization has not written off any dues receivable and has determined in light of the above evaluation that a zero allowance for credit losses is appropriate at December 31, 2024 and 2023.

Revenue Recognition

Member Organization Dues

Revenue from member organization dues is recognized when performance obligations under the terms of the contracts with customers are satisfied. Revenue received in advance is deferred and recognized over the periods to which the dates and fees relate; there was no revenue received in advance for the years ended December 31, 2024 or 2023.

The Organization enters into membership agreements with local Clubs to provide services that ultimately further the mission of the Organization to provide reciprocal value to the Club. These Clubs are required to be in compliance with any dues formula and schedule adopted by the Organization's Board of Directors and remain in good standing. Each member organization in good standing has the opportunity to participate in state-funded Organization grants and contracts and enter into related subrecipient agreements in accordance with the respective Organization-approved distribution plans and/or as directed by the funders.

Membership dues are billed at the beginning of the membership year. Revenue related to membership agreements, which is recognized over time, totaled \$59,375 for each of the years ended December 31, 2024 and 2023, as reflected in the accompanying statements of activities.

As of December 31, 2024 and 2023, there were no remaining performance obligations to be satisfied.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Member Organization Dues (continued)

The Organization's method of recognizing revenue is the input method for performance obligations to be utilized over time.

Contract assets related to revenue from contracts with customers consists of the following:

<i>December 31,</i>	2024	2023
Dues receivable, beginning of year	\$ 36,562	\$ -
Dues receivable, end of year	\$ 46,580	36,562

There were no contract liabilities related to revenue from contracts with customers at the beginning or end of the years ended December 31, 2024 and 2023.

Contributions

Contributions are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly removed the conditions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also provided fund-raising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Government Grants and Contracts

A significant portion of the Organization's grants and contracts are from government agencies. The benefits received by the public as a result of the assets transferred are not equivalent to commensurate value received by the government agencies and are therefore not considered exchange transactions. Grants and contracts are analyzed for measurable performance-related barriers or other barriers. Revenue is recognized as barriers are met. Funds received from non-exchange transactions in advance of barriers being met are recorded as refundable advances and totaled \$45,750 as of December 31, 2024. There were no refundable advances as of December 31, 2023.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Directly identifiable expenses are charged to programs and supporting services.

Income Taxes

The Organization is exempt from federal income taxation under Section 501(c)(4) of the Internal Revenue Code (“IRC”), though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). The Organization is not classified as a private foundation. The Organization did not have income unrelated to its exempt purposes during the years ended December 31, 2024 and 2023.

The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of FASB ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of December 31, 2024 and 2023, the Organization has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and 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. Estimates that are particularly susceptible to significant change in the near term are related to allocation of functional expenses.

Note 3: Liquidity and Financial Asset Availability

The Organization maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as the Organization's expenditures come due. The following reflects the Organization's financial assets as of the statement of financial position date:

<u>December 31,</u>	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 70,672	\$ 28,415
Dues receivable	46,580	36,562
Financial assets available to meet cash needs for general expenditures within one year	\$ 117,252	\$ 64,977

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Note 3: Liquidity and Financial Asset Availability (Continued)

The Organization is principally supported by fees charged to members for services it provides and government grants and contracts. The goal of the Organization is to maintain available financial assets to meet its operating expenses as they come due.

Note 4: Government Grants and Contracts

During 2024 and 2023, the Organization recognized revenue totaling \$969,250 and \$1,500,000 from government grants and contracts, respectively, related primarily to funds received from the State of Louisiana Department of the Treasury, which represented 94% and 96% of the Organization's total revenue for the years ended December 31, 2024 and 2023, respectively. Of those amounts, \$795,000 and \$960,000 were awarded as pass through grants to member local clubs for leadership training, development and support of youth programs during 2024 and 2023, respectively.

Note 5: Related Parties

The Organization paid \$15,000 and \$30,015 in the years ended December 31, 2024, and 2023, respectively, to BGCA for certain contractual services provided to the Organization, reflected as professional fees on the statements of functional expenses.

Note 6: Commitments and Contingencies

State and federally funded programs are routinely subject to special audits that could result in claims against the resources of the Organization. Management does not believe that there will be any claims arising from such audits that could have a material adverse effect on the Organization's financial position.

Note 7: Subsequent Events

Management has evaluated subsequent events through August 12, 2025, the date on which the financial statements were available for issuance and determined that there were no events that occurred that required disclosure.



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

The Board of Directors
Louisiana Alliance of Boys & Girls Clubs, Inc.

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 the Louisiana Alliance of Boys & Girls Club, Inc. (a nonprofit organization) (the Organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 12, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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.

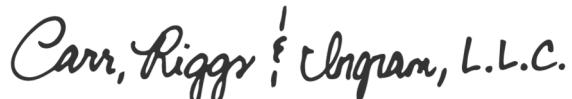
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is cursive and fluid, with a small vertical line above the letter "i" in "Ingram".

CARR, RIGGS & INGRAM, L.L.C.

Atlanta, Georgia
August 12, 2025



Louisiana Alliance of Boys & Girls Clubs, Inc.

Statewide Agreed-Upon Procedures
Year Ended December 31, 2024



Louisiana Alliance of Boys & Girls Clubs, Inc.

Statewide Agreed-Upon Procedures
Year Ended December 31, 2024

Louisiana Alliance of Boys & Girls Clubs, Inc.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors
Louisiana Alliance of Boys & Girls Clubs, Inc.
and the Louisiana Legislative Auditor

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

Louisiana Alliance of Boys & Girls Clubs, Inc. (the Alliance) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Written Policies and Procedures

A. We obtained and inspected the entity's written policies and procedures and observed whether they addressed each of the following categories and subcategories as applicable to public funds and the entity's operations:

i. Budgeting, including preparing, adopting, monitoring, and amending the budget

Result: No exceptions were found as a result of this procedure.

ii. 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.

Result: No exceptions were found as a result of this procedure.

iii. Disbursements, including processing, reviewing, and approving.

Result: No exceptions were found as a result of this procedure.

- iv. 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).

Result: No exceptions were found as a result of this procedure.

- v. Payroll/Personnel subcategory is not applicable to public funds administered by the Alliance.
- vi. Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Result: Exception noted. The Alliance's written policies and procedures do not address contracting, nor any sub-processes.

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

Result: No exceptions were found as a result of this procedure.

- viii. Credit cards subcategory is not applicable to the Alliance.
- ix. Ethics subcategory is not applicable to the Alliance.
- x. Debt service subcategory is not applicable to the Alliance.

- xi. 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.

Result: No exceptions were found as a result of this procedure.

- xii. 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.

Result: No exceptions were found as a result of this procedure.

2. Board or Finance Committee

- A. We obtained and inspected 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
 - i. Observed 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.

Result: Exception noted. The Alliance did not have board/finance committee minutes in the fiscal period.

- ii. Observed 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.

Result: Exception noted. The Alliance did not have board/finance committee minutes in the fiscal period.

- iii. Procedure is not applicable to the Alliance.
 - iv. Procedure is not applicable to the Alliance.

3. Bank Reconciliations

- A. We obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified its sole bank account as the entity's main operating account. We randomly selected the December 2024 bank statement and corresponding bank reconciliation and observed that:
 - i. Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged).

Result: No exceptions were found as a result of this procedure.

- ii. Bank reconciliations included 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).

Result: No exceptions were found as a result of this procedure.

- iii. Procedure is not applicable to the Alliance.

4. Collections (excluding electronic funds transfers)

Procedures related to collections are not applicable, as the Alliance's collection of public funds was exclusively through electronic funds transfers during the fiscal period.

5. Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Management represented that there is only one location that processes payments for the fiscal period. We selected this location for further testing.
- B. For the location selected under procedure #5A above, we obtained a listing of those individuals involved with non-payroll purchasing and payment functions. We inquired of the individuals about their duties and observed that duties are properly segregated such that:
 - i. At least two individuals are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

Result: No exceptions were found as a result of this procedure.

- ii. At least two individuals are involved in processing and approving payments to vendors.

Result: No exceptions were found as a result of this procedure.

- iii. The individual responsible for processing payments is prohibited from adding/modifying vendor files, unless another individual is responsible for periodically reviewing changes to vendor files.

Result: No exceptions were found as a result of this procedure.

- iv. The official responsible for signing checks mails the payment or gives the signed checks to an individual to mail who is not responsible for processing payments.

Result: No exceptions were found as a result of this procedure.

- v. Only 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.

Result: No exceptions were found as a result of this procedure.

C. For each location selected under procedure #5A above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction, and:

- i. Observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity.

Result: No exceptions were found as a result of this procedure.

- ii. Observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Result: No exceptions were found as a result of this procedure.

6. Credits Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

Procedures related to credit cards/debit cards/fuel cards/purchase cards (cards) are not applicable as the Alliance did not have any such cards during the fiscal period.

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

Travel and travel-related expense reimbursements are not applicable to the Alliance as the Alliance did not use public funds to reimburse travel and travel-related expenses during the fiscal period.

8. Contracts

A. We obtained 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. We obtained management's representation that the listing, which contained 2 contracts, is complete. We selected both contracts from the listing, excluding the practitioner's contract, and:

- i. Procedure not applicable to the public funds received by the Alliance.

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

Result: No exceptions were found as a result of this procedure.

- iii. Procedure not applicable to the contracts initiated during the fiscal period.

- iv. We randomly selected one payment from the fiscal period for each contract, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Result: No exceptions were found as a result of this procedure.

9. Payroll and Personnel

Procedures related to payroll and personnel are not applicable as the Alliance did not have any such payroll or personnel during the fiscal period.

10. Ethics

The Louisiana Code of Governmental Ethics (Ethics Code) is not applicable to the Alliance.

11. Debt Service

Debt service procedures are not applicable to the Alliance as the Alliance had no debt during the fiscal period.

12. Fraud Notice

- A. We inquired of management as to whether there were misappropriations of public funds and assets during the fiscal period. Management represented that there were no such misappropriations.
- B. We attempted to 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: Exception noted. Per management, the Alliance has not 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.

13. Information Technology Disaster Recovery/Business Continuity

- A. We performed the following procedures:

- i. We obtained and inspected the entity's most recent documentation that it has backed up its critical data and observed evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

Results: We performed the procedure and discussed the results with management.

- ii. We inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedure and discussed the results with management.

- iii. We obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. We randomly selected 5 computers and observed 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.

Results: We performed the procedure and discussed the results with management.

- iv. Procedure not applicable to the Alliance as the Alliance had no terminated employees during the fiscal year.
- v. Procedure not applicable to the Alliance as the Alliance did not have any such payroll or personnel during the fiscal period.

14. Prevention of Sexual Harassment

- A. Procedure is not applicable to the Alliance as the Alliance did not employ personnel during the fiscal period.
- B. We attempted to 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).

Results: Exception noted. The Alliance has not posted its sexual harassment policy and complaint procedure on its website.

- C. Procedure is not applicable to the Alliance as the Alliance did not employ personnel during the fiscal period.

We were engaged by Louisiana Alliance of Boys & Girls Clubs, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Louisiana Alliance of Boys & Girls Clubs, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Atlanta, Georgia
October 15, 2025



**Management's Response
Year Ended December 31, 2024**

Management concurs with the results of the procedures performed on the C/C areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures. We believe the exceptions noted do not increase the risk of fraud, waste, or abuse in the future.