

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2022

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT
DECEMBER 31, 2022

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 8
AGREED-UPON PROCEDURES	
Accountant's Report on Applying Agreed-Upon Procedures	10 - 13
Louisiana Attestation Questionnaire	14 - 16
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head	18
OTHER	
Findings and Management's Corrective Action Plan	20
Summary Schedule of Prior Year Findings	21

DON M. MCGEHEE
(A Professional Accounting Corporation)

P.O. Box 1344
205 E. Reynolds Drive, Suite A
Ruston, Louisiana 71273-1344

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Pine Hills Children's Advocacy Center
100 W. Texas Avenue, Floor 2
Ruston, Louisiana 71270

I have reviewed the accompanying financial statements of Pine Hills Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

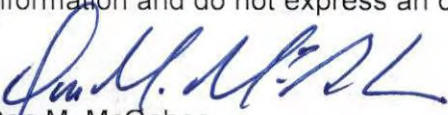
My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Pine Hills Children's Advocacy Center, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

The accompanying supplemental information included in the Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.



Don M. McGehee
Certified Public Accountant
July 11, 2023

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31, 2022

ASSETS

CURRENT ASSETS

Cash \$ 105,469

Due from Subrecipient 5,687

Due from Grantors 46,095

TOTAL CURRENT ASSETS 157,251

TOTAL ASSETS \$ 157,251

LIABILITIES AND NET ASSETS

LIABILITIES

CURRENT LIABILITIES

Due to Grantor \$ 5,687

Grants Due to Subrecipient 46,095

TOTAL LIABILITIES 51,782

NET ASSETS

Without Donor Restrictions 105,469

TOTAL NET ASSETS 105,469

TOTAL LIABILITIES AND NET ASSETS \$ 157,251

See accountant's report.

See accompanying notes to financial statements.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues	
State Grants	\$ 239,090
Contributions	18,850
Investment Dividends and Interest	30
Net Realized and Unrealized Gains/(Losses)	<u>(367)</u>
Total Revenues	<u>257,603</u>
EXPENSES	
Program Services	
Advocacy for Sexual Assault Victims	239,090
Supporting Services	
Administrative Services	
Accounting	3,300
Dues	1,000
Equipment Repairs and Maintenance	1,200
Investment Fee	175
Miscellaneous	47
Supplies	672
Taxes and Licenses	<u>15</u>
Total Expenses	<u>245,499</u>
INCREASE IN NET ASSETS	12,104
NET ASSETS - BEGINNING OF YEAR	<u>93,365</u>
NET ASSETS - END OF YEAR	<u>\$ 105,469</u>

See accountant's report.
See accompanying notes to financial statements.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Grantors	\$ 258,070
Cash Received from Others	1,680
Interest Income and Dividends Received	30
Cash Payments for Goods and Services	(10,252)
Cash Payments Passed Through to Subrecipient	<u>(258,070)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>(8,542)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investments	<u>16,803</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>16,803</u>
NET INCREASE IN CASH	8,261
CASH AT BEGINNING OF YEAR	<u>97,208</u>
CASH AT END OF YEAR	<u><u>\$ 105,469</u></u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED BY OPERATING ACTIVITIES:	
Change in Net Assets	\$ 12,104
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Net Realized (Gain) Loss on Investments	367
Donated Stock included in Contributions	(17,170)
(Increase) Decrease in Due from Subrecipient	(5,687)
(Increase) Decrease in Due from Grantors	13,292
Increase (Decrease) in Accounts Payable	(3,843)
Increase (Decrease) in Due to Grantor	5,687
Increase (Decrease) in Due to Subrecipient	<u>(13,292)</u>
Total Adjustments	<u>(20,646)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u><u>\$ (8,542)</u></u>

See accountant's report.

See accompanying notes to financial statements.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

The Pine Hills Children's Advocacy Center, Inc. is a Louisiana nonprofit corporation chartered in June, 2001. Pine Hills Children's Advocacy Center covers a five parish (i.e., Bienville, Claiborne, Jackson, Lincoln, and Union) area in north central Louisiana. This corporation is organized to assist survivors of sexual and violent crimes and their families and to lessen the trauma for child victims of sexual and severe abuse. Pine Hills Children's Advocacy Center is exempt from federal income tax as an organization described in Section 501 (c) (3) of the Internal Revenue Code. The corporation received their tax exempt status in January, 2002.

The Pine Hills Children's Advocacy Center, Inc. has a cooperative endeavor agreement with the Office of the District Attorney of the Third Judicial District. The District Attorney is responsible for the prosecution of criminal defendants in the Third Judicial District Court who are arrested and charged with various crimes, including, but not limited to those involving sexual and physical assaults and violence upon adults and children. The Center provides a number of interventions and services for victims of crimes and is a valuable resource to the Office of the District Attorney. The Pine Hills Children's Advocacy Center subgrants most of the grants they receive to the Office of the District Attorney.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH

Cash, which is held in non-interest bearing demand deposit accounts, is unrestricted and available for general operating purposes. Management believes Pine Hills Children's Advocacy Center is not exposed to any significant credit risk on cash. For purposes of the statement of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

INVESTMENTS

Investments are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the changes in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized. There were no investments being held at December 31, 2022.

CONTRIBUTIONS AND REVENUE RECOGNITION

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with 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 statement of activities as net assets released from restrictions.

Revenues from grants are recorded when Pine Hills Children's Advocacy Center has a right to reimbursement under the grant, generally corresponding to the incurring of grant related costs of the Center or a subrecipient of the grant, or when earned under the terms of the grant. An accrual is made when eligible expenses are incurred.

Grants that are determined to be conditional grants and have been received prior to meeting the conditions are classified as a refundable advance until the conditions of the grant have been substantially met.

See accountant's report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROMISES TO GIVE

Contributions are recognized when the donor makes a promise to give to Pine Hills Children's Advocacy Center that is, in substance, unconditional.

FIXED ASSETS AND DEPRECIATION

Purchased fixed assets are capitalized at cost. Donations of fixed assets are capitalized at their estimated fair value at the date contributed. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire fixed assets are reported as contributions with donor restrictions. Absent donor stipulations regarding how long these donated assets must be maintained, the Pine Hills Children's Advocacy Center reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Center reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Fixed assets are depreciated using the straight-line method over the estimated useful life of the asset, which is five years for furniture and equipment.

INCOME TAXES

The Pine Hills Children's Advocacy Center, Inc.'s Forms 990, Return of Organization Exempt from Income Tax, for the years ending in 2021, 2020, and 2019 are subject to examination by the IRS, generally for three years after they were filed. As of July 11, 2023, the Pine Hills Children's Advocacy Center's Form 990 for the year ending December 31, 2022 had not been filed.

NOTE 2 - CASH

At December 31, 2022, the Pine Hills Children's Advocacy Center has cash totaling \$105,469, as non-interest bearing demand deposits. The deposits are carried at cost which approximates market value. At December 31, 2022 the Center has \$105,469 in deposits (collected bank balances). The entire December 31, 2022 bank balance is secured by federal depository insurance.

NOTE 3 - DUE FROM SUBRECIPIENT

At December 31, 2022, the Pine Hills Children's Advocacy Center had remitted \$5,687 in grant reimbursement amounts to the Office of the District Attorney (subrecipient of grant awards) in excess of the eligible cost reimbursement. The Office of the District Attorney will refund the Center for this overpayment. This amount will then be reimbursed to the appropriate grantors, which is presented as Due to Grantor.

NOTE 4 - DUE FROM GRANTORS

At December 31, 2022, the Pine Hills Children's Advocacy Center had amounts due from grantors of \$46,095 which were for grants passed through to a subrecipient who had incurred eligible expenses for reimbursement from the grants. This amount will then be reimbursed to the subrecipient, which is presented as Due to Subrecipient.

See accountant's report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE 5 - FIXED ASSETS

At December 31, 2022, the costs and related accumulated depreciation of fixed assets consisted of the following:

Furniture and Equipment	\$ 3,956
Less: Accumulated Depreciation	<u>(3,956)</u>
Net Fixed Assets	<u><u>\$ 0</u></u>

NOTE 6 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Pine Hills Children's Advocacy Center's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date as of December 31, 2022:

Cash at Year End	\$ 105,469
Due from Subrecipient	5,687
Due from Grantor	<u>46,095</u>
Total	157,251
Less: Amounts Unavailable for General Expenditures within One Year, Due to: Donor-restricted payments	<u>0</u>
Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u><u>\$ 157,251</u></u>

As part of the Pine Hills Children's Advocacy Center's liquidity management, financial information is presented to management and the Board of Directors. Cash flow is monitored by management on a daily basis.

NOTE 7 - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis between program services and supporting services for the year ended December 31, 2022, as shown below:

	Program Services		Supporting Services		Total
	Advocacy for Sexual Management		Fundraising		
	Assault Victims	and General			
Program Expenses to Subrecipient	\$ 239,090	\$ 0	\$ 0		\$ 239,090
Accounting	0	3,300	0		3,300
Dues	0	1,000	0		1,000
Investment Fees	0	175	0		175
Repairs and Maintenance	0	1,200	0		1,200
Miscellaneous	0	47	0		47
Supplies	0	672	0		672
Taxes and Licenses	<u>0</u>	<u>15</u>	<u>0</u>		<u>15</u>
Total Expenses	<u><u>\$ 239,090</u></u>	<u><u>\$ 6,409</u></u>	<u><u>\$ 0</u></u>		<u><u>\$ 245,499</u></u>

NOTE 8 - EVALUATION OF SUBSEQUENT EVENTS

The Pine Hills Children's Advocacy Center has evaluated subsequent events through July 11, 2023, the date which the financial statements were available to be issued.

See accountant's report.

AGREED-UPON PROCEDURES

DON M. MCGEHEE

(A Professional Accounting Corporation)

P.O. Box 1344
205 E. Reynolds Drive, Suite A
Ruston, Louisiana 71273-1344

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of

Pine Hills Children's Advocacy Center, Inc.
100 W. Texas Avenue, Floor 2
Ruston, Louisiana 71270

I have performed the procedures enumerated below on the Pine Hills Children's Advocacy Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Pine Hills Children's Advocacy Center's management is responsible for its financial records and compliance with applicable laws and regulations.

The Pine Hills 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 Pine Hills Children's Advocacy Center's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The 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:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Pine Hills Children's Advocacy Center's management.

Pine Hills Children's Advocacy Center provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2022:

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA#</u>	<u>Amount</u>
Sexual Assault Services Program	1/1/21 to 1/31/22	16.017	\$ 1,991
Sexual Assault Services Program	1/1/22 to 12/31/22	16.017	45,840
Sexual Assault Program	1/1/22 to 12/31/22	16.588	19,718
Child Advocacy Program 1	7/1/21 to 6/30/22	16.575	23,500
Child Advocacy Program 1	7/1/22 to 6/30/23	16.575	30,028
Child Advocacy Program 2	7/1/21 to 6/30/22	16.575	32,727
Child Advocacy Program 2	7/1/22 to 6/30/23	16.575	13,234

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA#</u>	<u>Amount</u>
Child Abuse Prevention and Treatment Act Through Louisiana Alliance of Children's Advocacy Center	7/1/21 to 6/30/22	N/A	20,694
Child Abuse Prevention and Treatment Act Through Louisiana Alliance of Children's Advocacy Center	7/1/22 to 6/30/23	N/A	8,285
State General Funds Through Louisiana Children's Advocacy Center	7/1/21 to 6/30/22	N/A	15,736
State General Funds Through Louisiana Children's Advocacy Center	7/1/22 to 6/30/23	N/A	19,673
State Supplemental Funds Through Louisiana Children's Advocacy Center	7/1/22 to 6/30/23	N/A	<u>7,664</u>
Total Expenditures			<u>\$ 239,090</u>

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with Pine Hills Children's Advocacy Center's policies and procedures.

All of the disbursements selected were included on a reimbursement request that had been initialed by the Director, indicating approval.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were found.

Eligibility

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were found.

Reporting

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were found.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with Pine Hills Children's Advocacy Center's financial records; and report whether the amounts in the close-out reports agree with Pine Hills Children's Advocacy Center's financial records.

The selected disbursements included two grant awards that were closed out during the fiscal year. I compared the close-out reports for these two grant awards with Pine Hills Children's Advocacy Center's financial records. The amounts reported on the close-out reports agreed with Pine Hills Children's Advocacy Center's financial records.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Pine Hills Children's Advocacy Center, Inc. is not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

Pine Hills Children's Advocacy Center provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

State Audit Law

10. Report whether Pine Hills Children's Advocacy Center, Inc. provided for a timely report in accordance with R.S. 24:513.

Pine Hills Children's Advocacy Center's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2022 for the prior year, but the current year report will be submitted after the due date.

Management's Response: This was the first year that grant revenues exceeded \$200,000. We had engaged for a compilation, because we did not realize we had exceeded the threshold of the audit law that requires a review/attestation engagement to be submitted instead of a compilation engagement. Once it was discovered that we needed a different level of services, there was not enough time to upgrade to a review and have the engagement completed by the due date of June 30, 2023. Next year, we will monitor grant revenues and engage for the type of services required by the audit law.

11. Inquire of management and report whether Pine Hills Children's Advocacy Center, Inc. entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Pine Hills Children's Advocacy Center's management represented that Pine Hills Children's Advocacy Center, Inc. did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

Pine Hills Children's Advocacy Center, Inc. did not have any prior year suggestions, recommendations, and/or comments.

I was engaged by the Pine Hills Children's Advocacy Center, Inc. to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was 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 the Pine Hills Children's Advocacy Center's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Pine Hills Children's Advocacy Center, Inc. and to meet my 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 the Pine Hills Children's Advocacy Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.



Don M. McGehee
Certified Public Accountant
July 11, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

June 30, 2023 (Date Transmitted)

Don M. McGehee (CPA Firm Name)
205 East Reynolds Drive (CPA Firm Address)
Ruston, LA 71270 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No N/A

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No N/A

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No N/A

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	June 30, 2023	Date

SUPPLEMENTARY INFORMATION

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2022

AGENCY HEAD: Board President John F. K. Belton

There were no payments to Board President.

See accountant's report.

OTHER

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
FINDINGS AND MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION 1 FINANCIAL STATEMENTS

FINDINGS

2022-1. Late Submitting Review Report.
Pine Hills Children's Advocacy Center did not submit their reviewed financial statements to the Legislative Auditor within six months of year end, as required by state law. For the first time, state assistance exceeded the \$200,000 threshold requiring a review instead of a compilation. Pine Hills Children's Advocacy Center was not aware that a different level of service was needed and engaged for a compilation. Once it was found that a review was needed, there was not enough time to upgrade the engagement and submit the report within six months of year end. I recommend Pine Hills Children's Advocacy Center review the amount of state assistance received to determine the level of service needed to meet the requirements of the state audit law before engaging an accountant in 2023.

RESPONSE

The Pine Hills Children's Advocacy Center was not aware that state assistance exceeded the \$200,000 threshold requiring a review instead of a compilation. The bookkeeper will review grant revenues for 2023 to determine the level of service needed to meet the requirements of the state audit law before engaging an accountant.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION 1 FINANCIAL STATEMENTS

FINDINGS

STATUS

No Findings.