

**Baton Rouge Children's
Advocacy Center**

Baton Rouge, Louisiana

Year Ended December 31, 2019

*Financial Statements
and Supplementary Information*

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING
CORPORATION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Baton Rouge Children's Advocacy Center as of December 31, 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

My audit was conducted for the purpose of forming an opinion on the basic financial statements that collectively comprise Baton Rouge Children's Advocacy Center's basic financial statements. The schedule of compensation, benefits, and other payments to agency head on page 23 is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of compensation, benefits, and other payments to agency head on page 23 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of compensation, benefits, and other payments to agency head on page 23 is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 14, 2020, on my consideration of Baton Rouge Children's Advocacy Center's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Baton Rouge Children's Advocacy Center's internal control over financial reporting and compliance.

WILLIAM D. MERZOG, CPA (APAE)

Baton Rouge, Louisiana
December 14, 2020



WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING
CORPORATION

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*

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

I 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, which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 14, 2020.

Internal Control over Financial Reporting

In planning and performing my audits of the financial statements, I considered Baton Rouge Children's Advocacy Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the effectiveness of Baton Rouge Children's Advocacy Center's internal control. Accordingly, I do not express an opinion on the effectiveness of 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 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.

My 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 my audits I did not identify any deficiencies in internal control that I consider to material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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. Accordingly, this communication is not suitable for any other purpose.

WILLIAM J. MEZARD CPA (APAC)

Baton Rouge, Louisiana
December 14, 2020

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

December 31, 2019

ASSETS

CURRENT:

Cash and cash equivalents	\$	302,647
Receivables		261,295
Prepaid expenses		<u>19,063</u>
Total Current Assets		<u>583,005</u>

PROPERTY AND EQUIPMENT:

Building and improvements		591,595
Equipment and furniture		77,385
Land		<u>140,000</u>
		808,980
Less accumulated depreciation		<u>213,542</u>
Net Property and Equipment		<u>595,438</u>

LONG-TERM:

Construction in progress		96,025
Deposits		<u>150</u>
Total Long-Term Assets		<u>96,175</u>

TOTAL ASSETS \$ 1,274,618

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

LIABILITIES

CURRENT:

Accounts payable and accrued expenses	\$ 32,134
Payroll taxes payable	<u>2,215</u>

TOTAL LIABILITIES (all current) 34,349

NET ASSETS

With donor restrictions:

Patient therapy	<u>42,500</u>
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Without donor restrictions:

Undesignated	1,192,557
Capital improvements	<u>5,212</u>

1,197,769

TOTAL NET ASSETS 1,240,269

TOTAL LIABILITIES AND NET ASSETS \$ 1,274,618

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET ASSETS

Year Ended December 31, 2019

	<u>Temporarily Restricted</u>	<u>Unrestricted</u>	<u>Totals</u>
REVENUES:			
Contributed support	\$ 318,612	\$ 146,414	\$ 465,026
Earned revenues	-	79,272	79,272
Fundraising events, net of expense	-	89,520	89,520
Government assistance and grants	-	418,566	418,566
Investment income	-	849	849
Other revenues	-	28,276	28,276
Net assets released from restrictions	(<u>298,250</u>)	<u>298,250</u>	<u>-</u>
Total Revenues	<u>20,362</u>	<u>1,061,147</u>	<u>1,081,509</u>
EXPENSES:			
Program services	-	625,361	625,361
Supporting services:			
Management and general	-	195,571	195,571
Fundraising	<u>-</u>	<u>73,645</u>	<u>73,645</u>
Total Expenses	<u>-</u>	<u>894,577</u>	<u>894,957</u>
Change in net assets	20,362	166,570	186,931
NET ASSETS, beginning of year	<u>22,138</u>	<u>1,031,199</u>	<u>1,053,337</u>
NET ASSETS, end of year	\$ <u>42,500</u>	\$ <u>1,197,769</u>	\$ <u>1,240,269</u>

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

SCHEDULE OF FUNCTIONAL EXPENSES

Year Ended December 31, 2019

	Program Services	Management and General	Fundraising
Bank charges	\$ -	\$ 152	\$ -
Computer expense	8,270	1,408	965
Contract labor	17,514	-	-
Contract therapist	38,605	-	-
Depreciation	-	36,522	-
Dues and memberships	-	6,189	-
Furnishings	-	1,824	-
Insurance	11,858	7,199	2,118
Janitorial	1,988	1,207	355
Legal and professional	-	17,471	-
Marketing	-	-	15,310
Miscellaneous	-	12,793	-
Occupancy expense	10,836	3,504	1,515
Office expense	131	7,535	-
Payroll and benefits	432,252	75,268	51,611
Postage and delivery	-	157	246
Printing	2,111	727	494
Repairs and maintenance	5,095	3,093	910
Security	674	409	121
Supplies	14,685	2,405	-
Travel and training	81,342	16,462	-
Volunteer recognition	-	1,246	-
Totals	\$ <u>625,361</u>	\$ <u>195,572</u>	\$ <u>73,645</u>

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

Year Ended December 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 186,931
Adjustments to reconcile change in net assets to net cash flows from operations:	
Depreciation	36,522
Provision for losses on receivables	6,090
(Increase) decrease in:	
Receivables	(95,950)
Prepaid expenses	(1,014)
Increase (decrease) in:	
Accounts payable and accrued expenses	(<u>2,831</u>)
Net cash provided by operating activities	<u>129,749</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Cash payments for purchase of property and equipment	(<u>100,018</u>)
NET INCREASE IN CASH	29,731
CASH AND CASH EQUIVALENTS, beginning of year	<u>272,916</u>
CASH AND CASH EQUIVALENTS, end of year	\$ <u>302,648</u>

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

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

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

The accompanying financial statements have been prepared using the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation

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. This also includes previously restricted gifts and grants for buildings and equipment that have been placed into service.

With donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. Items that affect this net asset category are gifts for which donor-imposed restrictions have not yet been met in the year of receipt, including gifts and pledges for buildings and equipment not yet placed in service. Also included in this net asset category are net assets subject to donor-imposed restrictions to be maintained permanently by the Organization, including gifts and pledges wherein donors stipulate that the corpus of the gift be held in perpetuity and that only income be made available for program operations.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed stipulations. Expenses are recorded as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated passage of time has elapsed) are reported as net assets released from restrictions.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Organization regularly assesses these estimates and, while actual results could differ, management believes that the estimates are reasonable.

Significant estimates included in or affecting the presentation of the accompanying financial statements include estimated useful lives of property and equipment.

Cash and cash equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Grants receivable

The Organization periodically participates in reimbursement grants whereby the Organization will seek reimbursement from the granting agency once funds have been expended in accordance with the grant agreement. The Organization will recognize a receivable for amounts due from the grants once the funds have been expended.

Property and equipment

All property and equipment is stated at cost. Expenditures for maintenance, repairs, and minor renewals are expensed as incurred. Major expenditures for renewals and betterments are capitalized.

As a general rule, when items are retired or otherwise disposed, accumulated depreciation is reduced by the accumulated amount of depreciation applicable thereto. Any gain or loss from such retirement or disposal is credited or charged to income in the year of the disposal.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation and amortization

Depreciation is computed on the straight-line method over the following estimated useful lives of the various classes of depreciable assets:

Building and improvements	5 – 30 years
Equipment and furniture	3 – 7 years

The useful lives are estimated based on historical experience with similar assets, taking into account anticipated technological or other changes. The Organization periodically reviews these lives relative to physical factors, economic factors, and industry trends. If there are changes in the planned use of property and equipment or if technological changes occur more rapidly than anticipated, the useful lives assigned to those assets may be shortened, resulting in the recognition of increased depreciation and amortization expense in future periods.

Revenue recognition

The Organization reports contributions as restricted support if they are received with donor or grantor restrictions that limit the use of the contributions. When a restriction expires (i.e., when a stipulated time restriction ends or a 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. Contributions are considered to be available for unrestricted use and recorded as such, unless specifically restricted by the donor.

Donated services

The Organization generally pays for services requiring specific expertise. Discounts received on these services are recorded as in-kind revenue and expenses. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, campaign solicitations, and various committee assignments that are not reflected in the financial statements.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising

The Organization expenses the production costs of advertising the first time the advertising takes place, except for direct response advertising, which is capitalized and amortized over its expected period of future benefits. As of December 31, 2019, the Organization had no advertising classified as assets, and all advertising was expensed as incurred.

Income taxes

The Organization is a not-for-profit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and from state income tax under Section 121(5) of Title 47 of the Louisiana Revised Statutes. Accordingly, no provision or liability for federal or state income taxes has been included in the accompanying financial statements.

Functional allocation of expenses

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

Management of liquid resources

The Organization is primarily funded by contributions and contracts for services that may contain restrictions. Those restrictions require that resources be used in a certain manner or in a future period. Therefore, the Organization must maintain adequate resources to meet those responsibilities to its donors and certain financial assets may not be available for general expenditure within one year. As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. The Board of Directors may occasionally designate amounts to its liquidity reserve that could be utilized in the event of an unanticipated liquidity need.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent events

In preparing the accompanying financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through December 14, 2020 the date the financial statements were available to be issued.

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of December 31, 2019, were as follows:

Cash on hand	\$	-
Cash in bank – checking / savings		<u>302,647</u>
	\$	<u>302,647</u>

NOTE C – LOCAL GOVERNMENT ASSISTANCE

During the year ended December 31, 2017, the Organization entered into cooperative endeavor agreements with three local governmental entities. The agreements provide for each of the governmental entities to contribute \$ 25,000 each year for the three year period ending in 2019. Additionally, the Organization entered into cooperative endeavor agreements with four other local governmental agencies, which provide for each of the governmental entities to contribute \$2,500 to the Organization annually.

In 2020, all of the above referenced cooperative endeavor agreements were renewed for their respective one year or three year terms.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE D – BOARD DESIGNATION OF NET ASSETS

In December 2014, \$ 46,000 of net assets without restrictions was designated for future capital improvements. Of this amount, \$ 9,415 was expended in 2015 for a new roof, and additional capital improvements totaling \$ 29,709 were made during 2017, reducing the designated total to \$ 6,876 as of December 31, 2017. During 2018, certain capital improvements were made totaling \$ 1,664, leaving a balance in the designated net assets of \$ 5,212 as of December 31, 2018. No changes were made in these Board designated net assets for the year ended December 31, 2019.

NOTE E – SUPPLEMENTARY CASH FLOW INFORMATION

Cash payments for interest and income taxes for the year ended December 31, 2019, were as follows:

Interest	\$ <u> -</u>
Income taxes	\$ <u> -</u>

The Organization had no noncash investing or financing activities for the year ended December 31, 2019.

NOTE F – AVAILABILITY OF FINANCIAL RESOURCES

The following represents the Organization's financial assets as of December 31, 2019, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts that are not available also include board designated amounts that could be utilized if the Board of Directors approved the use.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE F – AVAILABILITY OF FINANCIAL RESOURCES (continued)

Financial assets, December 31, 2019:	
Cash and equivalents	\$ 302,647
Receivables	<u>249,295</u>
	551,942
Less those unavailable for general expenditure within one year, due to:	
Restricted by donor with time or purpose restrictions	(42,500)
Board designations	<u>(5,212)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>504,230</u>

NOTE G – SUBSEQUENT EVENTS

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a “Public Health Emergency of International Concern,” which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely affecting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and could trigger a period of economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. The extent to which the pandemic may impact financial markets and the Organization’s financial condition or results of operations cannot be reasonably estimated at this time.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2019

FINDING NO. 2019-001 – FINANCIAL STATEMENT SUBMISSION

Condition: The organization did not submit audited financial statements to the Louisiana Legislative Auditor within the period prescribed by applicable regulations. The submission of this report will meet the applicable requirements.

Criteria: Financial statements should be submitted to the Louisiana Legislative Auditor within six months of the end of the organization's fiscal year (Louisiana R.S. 24:514).

Cause: The organization requested and was granted an extension of time to complete and submit its financial statements to the Louisiana Legislative Auditor, until September 30, 2020. Due to the ongoing coronavirus pandemic situation, the organization had limited staffing and access to records to complete the audit.

Effect: The organization is responsible for compliance with financial statement reporting requirements and is not in compliance with those requirements.

Recommendation: The submission of these financial statements will satisfy the reporting requirements for the year ended December 31, 2019. As noted above, the delay in making the required submission appears to be due to the ongoing coronavirus pandemic, which is not expected to impact future financial statement audit engagements for the organization. Thus, no further recommendation is deemed necessary.

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2019

There were no findings noted in the prior audit report dated June 28, 2019, for the year ended December 31, 2018.

SUPPLEMENTARY INFORMATION

BATON ROUGE CHILDREN'S ADVOCACY CENTER
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2019

Agency Head: Toni Bankston, Executive Director

Purpose:	Amount:
Salary	\$ 95,000
Benefits – insurance	\$ 7,327
Benefits – retirement	None
Benefits – payroll taxes	\$ 6,738
Car allowance	None
Vehicle provided by government	None
Per diem	None
Reimbursements	None
Travel	None
Registration fees	None
Conference travel	None
Continuing professional education fees	None
Housing	None
Unvouchered expenses	None
Special needs	None

See auditor's report on supplementary information.



Baton Rouge
Children's Advocacy Center
Hope Is Here

BOARD OF DIRECTORS

- Brett Reynolds, President
- E. Sue Bernie
- Linda Carter
- Bridgette Bynum Coleman
- Joy Denley
- Chelsea Harris
- Dr. David Hill
- Greg Lacour
- Robert Lucky
- Virginia Pearson
- Audrey Schmolke
- Ralph Stephens
- Donna Torres
- Stacie Greene Thevis
- Christopher Webb
- Randy Young

December 17, 2020

CORRECTIVE ACTION PLAN

CURRENT YEAR FINDING:

FINDING NO. 2019-001 – FINANCIAL STATEMENT SUBMISSION

We concur with the auditor's finding regarding submission of required financial statements. We are aware of the requirement to submit audited financial statements within six months of our organization's fiscal year end. As noted in the finding, we experienced issues with limited operational resources, which resulted in delays in getting the audit completed. We will engage and work with our auditor as soon as possible after year-end to ensure timely retention and submission of future reports, and we do not expect to have similar findings in the future.

PRIOR YEAR FINDINGS:

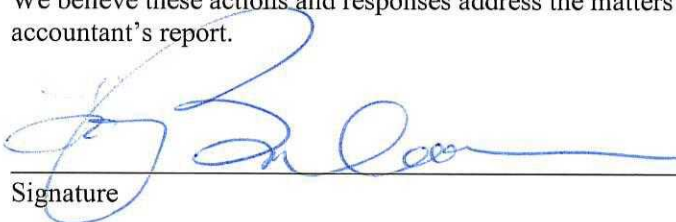
We are pleased to note that no findings were reported in the audit report for the prior year ended December 31, 2018.

We believe these actions and responses address the matters noted in the current accountant's report.

CHIEF EXECUTIVE OFFICER

Toni Bankston, LCSW-
BACS

Tax ID# 260028918



Signature

CHIEF EXECUTIVE OFFICER
Title

12/17/20
Date



NATIONAL
CHILDREN'S
ALLIANCE

ACCREDITED
MEMBER