

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND DECEMBER 31, 2013**

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**INDEPENDENT AUDITOR'S REPORT**

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

I have audited the accompanying financial statements of Baton Rouge Children's Advocacy Center (a nonprofit organization), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities, functional expenses, and cash flows for the years 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 financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization'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 Organization's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 on the previous page present fairly, in all material respects, the financial position of Baton Rouge Children's Advocacy Center as of December 31, 2014 and 2013, 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**

### **Other Information**

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to the Executive Director, as required by the Louisiana Legislative Auditor, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated June 11, 2015, 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 of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



June 11, 2015

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
<b>ASSETS</b>		
Cash, unrestricted	\$ 295,830	\$ 267,271
Receivables	60,630	44,224
Prepaid expenses & other assets	10,097	8,953
Land	40,000	40,000
Fixed assets, net	<u>374,853</u>	<u>388,220</u>
<b>Total Assets</b>	<b><u>\$ 781,410</u></b>	<b><u>\$ 748,668</u></b>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 901	\$ 2,519
Accrued payroll	3,795	5,679
Payroll taxes payable	4,726	5,284
Forgivable loan	<u>40,000</u>	<u>60,000</u>
<b>Total Liabilities</b>	<b><u>49,422</u></b>	<b><u>73,482</u></b>
 <b>NET ASSETS</b>		
Unrestricted		
Unrestricted, undesignated	667,242	569,164
Unrestricted, designated for capital improvements	<u>46,000</u>	<u>46,000</u>
<b>Total unrestricted</b>	<b>713,242</b>	<b>615,164</b>
Temporarily restricted	<u>18,746</u>	<u>60,022</u>
<b>Total Net Assets</b>	<b><u>731,988</u></b>	<b><u>675,186</u></b>
 <b>Total Liabilities &amp; Net Assets</b>	 <b><u>\$ 781,410</u></b>	 <b><u>\$ 748,668</u></b>

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

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>SUPPORT &amp; REVENUES</b>			
Contributions	\$ 86,962	\$ 43,542	\$ 130,504
In-kind contributions	11,210		11,210
Fund raising events	111,519		111,519
Local governmental assistance	85,000		85,000
Governmental grants	27,579		27,579
Medicare reimbursements	19,240		19,240
Court costs	1,877		1,877
Interest income	859		859
Other income	5,720		5,720
Forgiveness of debt	<u>20,000</u>		<u>20,000</u>
	369,966	43,542	413,508
Net assets released by satisfaction of of program restrictions	<u>84,818</u>	<u>(84,818)</u>	<u>-0-</u>
	<u>454,784</u>	<u>(41,276)</u>	<u>413,508</u>
<b>EXPENSES AND LOSSES</b>			
Program services	217,830		217,830
Supporting services:			
Management & general	104,716		104,716
Fund raising	<u>34,160</u>		<u>34,160</u>
	<u>356,706</u>	<u>-0-</u>	<u>356,706</u>
<b>CHANGE IN NET ASSETS</b>	98,078	(41,276)	56,802
Net assets, beginning of period	<u>615,164</u>	<u>60,022</u>	<u>675,186</u>
<b>NET ASSETS, END OF PERIOD</b>	<u>\$ 713,242</u>	<u>\$ 18,746</u>	<u>\$ 731,988</u>

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

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>SUPPORT &amp; REVENUES</b>			
Contributions	\$ 70,400	\$ 126,047	\$ 196,447
In-kind contributions	8,414		8,414
Celebrity waiter	86,194		86,194
Local governmental assistance	75,000		75,000
Governmental grants	50,051		50,051
Medicare reimbursements	2,596		2,596
Forensic training		14,500	14,500
Court costs	1,899		1,899
Interest income	258		258
Other income	195	1,400	1,595
Forgiveness of debt	<u>20,000</u>		<u>20,000</u>
	315,007	141,947	456,954
 Net assets released by satisfaction of of program restrictions	 <u>109,298</u>	 <u>(109,298)</u>	 <u>-0-</u>
	<u>424,305</u>	<u>32,649</u>	<u>456,954</u>
 <b>EXPENSES AND LOSSES</b>			
Program services	219,178		219,178
Supporting services:			
Management & general	80,066		80,066
Fund raising	<u>52,837</u>		<u>52,837</u>
	<u>352,081</u>	<u>-0-</u>	<u>352,081</u>
 <b>CHANGE IN NET ASSETS</b>	 72,224	 32,649	 104,873
 Net assets, beginning of period	 <u>542,940</u>	 <u>27,373</u>	 <u>570,313</u>
 <b>NET ASSETS, END OF PERIOD</b>	 <u>\$ 615,164</u>	 <u>\$ 60,022</u>	 <u>\$ 675,186</u>

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

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Program Services</u>		<u>Supporting Services</u>		<u>Total</u>
	<u>Victim Services</u>	<u>Community Education &amp; Outreach</u>	<u>Management &amp; General</u>	<u>Fund Rasing</u>	
Celebrity waiter	\$		\$	\$ 15,227	\$ 15,227
Contract therapist	41,345				41,345
Depreciation			18,030		18,030
Employee health insurance	6,538				6,538
Insurance	6,793		4,124	1,213	12,130
Marketing				310	310
Memberships			1,170		1,170
Miscellaneous	1,299		2,970	744	5,013
Office equipment	1,845	313	782	187	3,127
Payroll taxes	7,378	1,826	4,223	1,018	14,445
Professional fees			10,260		10,260
Repairs & maintenance	3,833		2,327	684	6,844
Salary	98,239	24,309	54,207	13,548	190,303
Supplies	7,583	5,337	2,431	71	15,422
Temporary staff		750			750
Training	1,000				1,000
Travel	1,334	97	76		1,507
Utilities	7,197	349	3,992	1,127	12,665
Workers' compensation	415	50	124	31	620
	<u>\$ 184,799</u>	<u>\$ 33,031</u>	<u>\$ 104,716</u>	<u>\$ 34,160</u>	<u>\$ 356,706</u>

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

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Program Services</u>		<u>Supporting Services</u>		<u>Total</u>
	<u>Victim Services</u>	<u>Community Education &amp; Outreach</u>	<u>Management &amp; General</u>	<u>Fund Rasing</u>	
Celebrity waiter	\$		\$	\$ 14,610	\$ 14,610
Contract therapist	39,382				39,382
Depreciation			17,642		17,642
Employee health insurance	9,554		287		9,841
Forensic training	15,326				15,326
Insurance	5,262		3,195	940	9,397
Marketing				1,870	1,870
Memberships			3,650		3,650
Miscellaneous		2,539	3,406		5,945
Office equipment	1,369		831	244	2,444
Payroll taxes	7,553		1,853	2,305	11,711
Professional fees			8,042		8,042
Rent			70		70
Repairs & maintenance	8,440		5,124	1,507	15,071
Salary	97,855		24,221	30,134	152,210
Supplies	5,665	11,779	5,075		22,519
Temporary staff - VISTA worker		300	2,500		2,800
Training	2,864	1,950			4,814
Travel	2,375	97			2,472
Utilities	6,529		3,964	1,166	11,659
Workers' compensation	339		206	61	606
	<u>\$ 202,513</u>	<u>\$ 16,665</u>	<u>\$ 80,066</u>	<u>\$ 52,837</u>	<u>\$ 352,081</u>

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

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 56,802	\$ 104,873
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Forgiveness of debt	(20,000)	(20,000)
Depreciation	18,030	17,642
Changes in operating assets & liabilities:		
Receivables	(16,406)	(31,171)
Prepaid expenses & other assets	(1,144)	(2,314)
Accounts payable	(1,618)	1,220
Accrued expenses & other liabilities	<u>(2,442)</u>	<u>2,388</u>
Net cash provided by operating activities	<u>33,222</u>	<u>72,638</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	<u>(4,663)</u>	<u>-0-</u>
Net cash used in investing activities	<u>(4,663)</u>	<u>-0-</u>
Net increase in cash & cash equivalents	<u>28,559</u>	<u>72,638</u>
Cash & cash equivalents at beginning of period	<u>267,271</u>	<u>194,633</u>
Cash & cash equivalents at end of period	<u>\$ 295,830</u>	<u>\$ 267,271</u>

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

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2013**

1. Nature of Activities

Baton Rouge Children's Advocacy Center's (BRCAC or Organization) mission is to lessen the trauma experienced by child victims when abuse allegations are investigated, and to provide support during any subsequent proceedings within the criminal justice system. BRCAC provides services to abused children, without charge, in East Baton Rouge, Iberville, Pointe Coupee, and West Baton Rouge Parishes. The Organization is supported primarily through donor contributions, grants, and the United Way.

2. Significant Accounting Policies

**BASIS OF ACCOUNTING**

The Organization prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

**BASIS OF PRESENTATION**

Financial statement presentation follows generally accepted accounting principles (GAAP), which requires the Organization to report information regarding their financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization did not have any permanently restricted net assets at December 31, 2014 or 2013.

**CASH AND CASH EQUIVALENTS**

For the purposes of the Statements of Cash Flows, the Organization considers all highly liquid debt instruments with original maturities 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 amount due from the grants once the funds have been expended.

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2013**

2. Significant Accounting Policies (continued)

**PROPERTY AND EQUIPMENT**

Buildings and equipment are carried at cost (or fair value, if contributed) and depreciated using the straight line method over the estimated useful lives of the assets from 5 to 30 years. Maintenance, repairs, and minor replacements are charged to expense as incurred. When property and equipment is sold or retired, the costs and accumulated depreciation are removed, and gains and losses are recognized.

**DONATED SERVICES**

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, 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.

**REVENUE RECOGNITION**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as net assets released from restrictions.

**EXPENSE ALLOCATION**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2013**

2. Significant Accounting Policies (continued)

INCOME TAXES

The Organization has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code. The Organization has a letter from the IRS dated April 25, 2006, stating such exemption. Accordingly, no provision for income taxes has been made; however, should the Organization engage in activities unrelated to the purpose for which it was created, taxable income could result. The Organization had no material unrelated business income for the fiscal years ended December 31, 2014 and 2013. In Management's judgment, the Organization does not have any tax positions that would result in a loss contingency considering the facts, circumstances, and information available at the reporting date. With few exceptions, the statute of limitation for the examination of the Organization's income tax returns is generally three years from the due date of the tax returns including extensions. The tax years open for assessment are the years ending on or after December 31, 2011.

USE OF ESTIMATES

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

COMPARABILITY

Certain amounts for the year ended December 31, 2013, have been reclassified to conform with the presentation of the December 31, 2014, amounts. The reclassifications have had no effect on the net income for the year ended December 31, 2013.

3. Restrictions on Net Assets

Temporary restrictions on net assets at the end of 2014 and 2013 are related to funds received through various grants for the purpose of furthering the mission of the Organization. The restrictions are considered to be expired when payments are made in accordance with grants.

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2013**

4. Receivables

Receivables consist of the following:

	<u>2014</u>	<u>2013</u>
Contributions	\$ 6,240	\$ 3,360
Fund raising events	12,500	-0-
Local government assistance	35,000	25,000
Governmental grants	3,871	13,268
Medicaid reimbursements	<u>3,019</u>	<u>2,596</u>
	<u>\$ 60,630</u>	<u>\$ 44,224</u>

Receivables are stated at the amount management expects to collect. No allowance for uncollectible receivables has been recorded. No interest is charged on receivable.

5. Fixed Assets

Fixed assets consist of the following:

	<u>2014</u>	<u>2013</u>
Furniture & fixtures	\$ 3,669	\$ 3,669
Computers & other equipment	25,162	20,499
Building & improvements	<u>424,844</u>	<u>424,844</u>
	453,675	449,012
Accumulated depreciation	<u>(78,822)</u>	<u>(60,792)</u>
	<u>\$ 374,853</u>	<u>\$ 388,220</u>

6. Forgivable Loan

On June 9, 2010, certain funds were advanced to the Organization under a forgivable loan agreement for the acquisition of property as well as for the improvement of the same by the City of Baton Rouge - Parish of East Baton Rouge through its Community Development Block Grant (CDBG) Program. The significant terms of the loan included that the Organization would make annual principal payments of \$20,000 for five years. The Lender will forgive the yearly payment as long as the property will be used to provide services to low to moderate income persons.

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2013**

6. Forgivable Loan (continued)

As stated in the Loan Agreement, repayments shall begin ninety (90) days after the expiration of the agreement. The agreement term was for one year from June 9, 2010, to June 8, 2011. Ninety days after the expiration of the loan was September 8, 2011. Therefore, the first reporting period was from September 8, 2011, to September 9, 2012. As of December 31, 2014, three payments totaling \$60,000 have been forgiven.

7. Local Governmental Assistance

During the year ended December 31, 2013, 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 2015.

During the year ended December 31, 2014, the Organization entered into one-year cooperative endeavor agreements with four additional local governmental entities for \$2,500 each.

8. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 11, 2015, and determined that no events occurred that require additional disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

**THOMAS W. KLEINPETER, JR.**

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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***

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 (a nonprofit organization), which comprise the statement of financial position as of December 31, 2014, 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 my report thereon dated June 11, 2015.

**Internal Control Over Financial Reporting**

In planning and performing my audit 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 our opinion on the financial statements, but not for the purpose of expressing an 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 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.

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

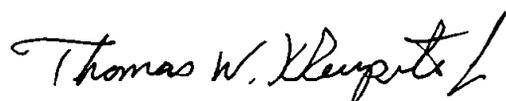
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Baton Rouge Children's Advocacy Center's financial statements are free from 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 audit, and accordingly, I 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 my 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.

This report is intended for the Board of Directors, management, the Office of the Louisiana Legislative Auditor and any cognizant agency, and is not intended to be and should not be used by anyone other than these specified parties. However, under the provisions of Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document and its distribution is not limited.



June 11, 2015

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONS COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

A. Summary of Auditor's Results

Type of auditor's report issued: Unqualified

- ▶ Material weakness(es) identified?                     Yes         No
- ▶ Significant deficiencies identified that are  
not considered to be material weaknesses?             Yes         None Reported

Noncompliance material to financial statements noted?         Yes         No

A management letter was not issued for the current year's audit.

B. Findings and Questioned Costs

None

C. Prior Year Findings and Questioned Costs

None

**BATON ROUGE CHILDREN'S ADVOCACY CENTER  
BATON ROUGE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO THE EXECUTIVE DIRECTOR  
FOR THE YEAR ENDED DECEMBER 31, 2014**

Executive Director - Sharon Pol

Salary \$ 53,224

Total compensation, benefits and other payments \$ 53,224