

**Prevent Child Abuse Louisiana
Baton Rouge, Louisiana
June 30, 2017**

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WAYMOUTH
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Certified Public Accountants

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Independent Auditor's Report

Board of Directors
Prevent Child Abuse Louisiana
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Prevent Child Abuse Louisiana (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, 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

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 we 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 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Prevent Child Abuse Louisiana as of June 30, 2017 and 2016, 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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2017, on our consideration of Prevent Child Abuse Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Prevent Child Abuse Louisiana's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Hawthorn, Waymott & Powell, LLP". The signature is written in black ink and is positioned above the date.

October 12, 2017

**Prevent Child Abuse Louisiana
Statements of Financial Position
June 30, 2017 and 2016**

A s s e t s	<u>2017</u>	<u>2016</u>
Current Assets		
Cash	\$117,770	\$ 38,325
Investments	278,132	277,576
Grants and contracts receivable	41,531	26,755
Pledges receivable	<u>2,271</u>	<u>1,850</u>
Total current assets	<u>439,704</u>	<u>344,506</u>
Fixed Assets		
Equipment	24,817	15,652
Less: accumulated depreciation	<u>(14,487)</u>	<u>(11,539)</u>
Total fixed assets, net	<u>10,330</u>	<u>4,113</u>
Other Assets		
Deposits	<u>900</u>	<u>900</u>
Total assets	<u>\$450,934</u>	<u>\$349,519</u>
L i a b i l i t i e s a n d N e t A s s e t s		
Current Liabilities		
Accounts payable	\$ 31,431	\$ 4,562
Line of credit	129,119	-
Accrued annual leave	1,632	1,330
Deferred income	<u>9,500</u>	<u>-</u>
Total current liabilities	<u>171,682</u>	<u>5,892</u>
Net Assets		
Unrestricted net assets	<u>279,252</u>	<u>343,627</u>
Total liabilities and net assets	<u>\$450,934</u>	<u>\$349,519</u>

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

**Prevent Child Abuse Louisiana
Statements of Activities
Years Ended June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Public Support and Revenue		
Grants - Public	\$ 224,944	\$ 102,548
Grants - Private	35,575	24,721
Donations	182,798	190,484
Special events	30,493	19,425
Other	—	1,215
Investment income	<u>9,023</u>	<u>14,808</u>
 Total public support and revenue	 <u>482,833</u>	 <u>353,201</u>
 Expenses		
Program services	467,952	387,473
Administrative	57,984	32,151
Fundraising	<u>21,272</u>	<u>3,448</u>
 Total expenses	 <u>547,208</u>	 <u>423,072</u>
 Decrease in Net Assets	 (64,375)	 (69,871)
 Net Assets		
Beginning of year	<u>343,627</u>	<u>413,498</u>
 End of year	 <u>\$ 279,252</u>	 <u>\$ 343,627</u>

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

**Prevent Child Abuse Louisiana
Statement of Functional Expenses
Year Ended June 30, 2017**

	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total</u>
	<u>Prevent Child Abuse</u>	<u>Administrative</u>	<u>Fundraising</u>	<u>Expenses</u>
Salaries	\$ 205,329	\$ 18,666	\$ 9,333	\$ 233,328
Employee benefits	32,440	2,949	1,475	36,864
Professional services	115,555	10,505	5,252	131,312
Program supplies	14,815	1,347	673	16,835
Printing	21,840	1,986	993	24,819
Occupancy	10,877	989	494	12,360
Telephone	3,756	341	171	4,268
Travel and meetings	10,044	913	457	11,414
Postage and shipping	3,401	309	155	3,865
Technology services	17,451	1,587	793	19,831
Advertising	22,594	2,054	1,027	25,675
Training	737	67	34	838
Membership dues	2,103	191	96	2,390
Insurance	4,416	401	201	5,018
Service charge	-	4,324	-	4,324
Interest	-	3,619	-	3,619
Bad debt	-	7,500	-	7,500
Depreciation	2,594	236	118	2,948
	<u>2,594</u>	<u>236</u>	<u>118</u>	<u>2,948</u>
Total functional expenses	<u>\$ 467,952</u>	<u>\$ 57,984</u>	<u>\$ 21,272</u>	<u>\$ 547,208</u>

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

**Prevent Child Abuse Louisiana
Statement of Functional Expenses
Year Ended June 30, 2016**

	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total</u>
	<u>Prevent Child Abuse</u>	<u>Administrative</u>	<u>Fundraising</u>	<u>Expenses</u>
Salaries	\$ 202,602	\$ 5,415	\$ --	\$ 208,017
Employee benefits	17,312	16,373	--	33,685
Professional services	87,137	1,930	--	89,067
Program supplies	11,191	901	--	12,092
Printing	8,248	177	175	8,600
Occupancy	11,160	1,155	--	12,315
Telephone	4,775	--	--	4,775
Travel and meetings	16,291	726	1,308	18,325
Postage and shipping	2,481	10	67	2,558
Technology services	1,020	950	1,548	3,518
Advertising	5,425	--	--	5,425
Training	7,600	2,160	--	9,760
Membership dues	450	2,075	250	2,775
Insurance	3,809	279	--	4,088
Service charge	6,394	--	--	6,394
Miscellaneous	25	--	100	125
Depreciation	1,553	--	--	1,553
	<u>1,553</u>	<u>--</u>	<u>--</u>	<u>1,553</u>
Total functional expenses	<u>\$ 387,473</u>	<u>\$ 32,151</u>	<u>\$ 3,448</u>	<u>\$ 423,072</u>

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

**Prevent Child Abuse Louisiana
Statements of Cash Flows
Years Ended June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Cash Flows from Operating Activities		
Decrease in net assets	\$ (64,375)	\$ (69,871)
Adjustments to reconcile decrease in net assets to net cash used in operating activities		
Depreciation	2,948	1,553
Net unrealized gain on investments	(4,947)	(5,159)
(Increase) decrease in assets:		
Grants and contracts receivable	(14,776)	(9,430)
Pledges receivable	(421)	6,975
Increase (decrease) in liabilities:		
Accounts payable	26,869	4,562
Accrued annual leave	302	(86)
Deferred income	9,500	(9,721)
Net cash used in operating activities	<u>(44,900)</u>	<u>(81,177)</u>
Cash Flows from Investing Activities		
Purchase of equipment	(9,165)	(2,693)
Purchase of investments	(4,076)	-
Sale of investments	8,467	81,039
Net cash provided by (used in) investing activities	<u>(4,774)</u>	<u>78,346</u>
Cash Flows from Financing Activities		
Increase in line of credit	129,119	-
Net cash provided by financing activities	<u>129,119</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	79,445	(2,831)
Cash and Cash Equivalents, beginning of year	<u>38,325</u>	<u>41,156</u>
Cash and Cash Equivalents, end of year	<u>\$ 117,770</u>	<u>\$ 38,325</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for:		
Interest	<u>\$ 3,619</u>	<u>\$ -</u>

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

Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 2017

Note 1-Summary of Significant Accounting Policies

A. Nature and Purpose

Prevent Child Abuse Louisiana (referred to herein as “PCAL” or “the Organization”) is a statewide, volunteer-based organization dedicated to the prevention of child abuse and neglect in all its forms. This mission is carried out through the development, implementation and support of child abuse prevention activities in Louisiana.

PCAL's goals are to develop a statewide prevention network throughout Louisiana, educate the public about the prevalence of child abuse and the Organization's role in child abuse prevention and to provide community-based programs throughout Louisiana. The Organization is headquartered in Baton Rouge.

B. Basis of Accounting and Presentation

The financial statements of PCAL are prepared on the accrual basis, recording revenue when earned and expenses when incurred.

PCAL reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets include those net assets whose use by PCAL is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Temporarily restricted net assets are those net assets whose use by PCAL has been limited by donors to (a) later periods of time or other specific dates, or (b) specified purposes. When a donor 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 statement of activities as net assets released from restrictions. Permanently restricted net assets are those net assets received with donor-imposed restrictions limiting PCAL's use of the asset. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

C. Use of Estimates

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

D. Cash and Cash Equivalents

For purposes of the statement of cash flows, PCAL considers all funds on hand and with financial institutions to be cash equivalents.

E. Investments

Investments are reported at fair value in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

**Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 2017**

Note 1-Summary of Significant Accounting Policies (Continued)

F. Grants and Contracts Receivable

Grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreement. Advances under the grants are recorded as deferred income until such time as they can be recognized as revenue.

As of June 30, 2017 and 2016, PCAL considered its grants and contracts receivable to be fully collectible; therefore, no allowance for doubtful accounts was recorded.

G. Pledges Receivable

Pledges receivable that are expected to be collected within one year are recorded at net realizable value. Pledges receivable that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue.

H. Fixed Assets

PCAL follows the practice of capitalizing, at cost, expenditures for fixed assets in excess of \$1,000. All donated fixed assets are recorded at fair market value at the date of donation. Depreciation is provided for using the straight-line method based on the estimated useful lives of the assets, which range from three to five years.

I. Accrued Annual Leave

PCAL accrues personal time off (PTO) for all full-time employees at a rate of 6.77 hours per pay period (22 days annually) for years one through three; 7.38 hours per pay period (24 days annually) for years four through five; 8.31 hours per pay period (27 days annually) for years six through nine; 9.85 hours per pay period (32 days annually) during the tenth year and thereafter. Calculation is based on 26 pay periods per year. Employees may carry over no more than 50% of his/her PTO to the next fiscal year, not to exceed a total of 240 PTO hours at any given time. PCAL will pay out 50% of remaining PTO upon termination. The accrued liability for annual leave was \$1,632 and \$1,330 at June 30, 2017 and 2016, respectively.

J. Contributed Services

PCAL receives a significant amount of donated services from unpaid volunteers who assist in fundraising and special projects. No amounts have been recognized in the statement of activities because the criteria for recognition under FASB ASC 958-605, *Not-for-Profit Entities - Revenue Recognition*, have not been satisfied. PCAL receives more than 1,000 volunteer hours per year.

K. Functional Allocation of Expenses

The costs of providing various programs, fundraising, and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fundraising activities benefitted.

**Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 2017**

Note 1-Summary of Significant Accounting Policies (Continued)

L. Advertising Costs

Advertising costs are expensed as incurred. Advertising expenses totaled \$25,675 and \$5,425 for the years ended June 30, 2017 and 2016, respectively.

M. Designations of Net Assets

Designations are voluntary board-approved segregations of unrestricted net assets for specific purposes, projects, or investments. Designations may be reversed by the Board of Directors at any time. There were no designations of net assets as of June 30, 2017 and 2016.

N. Income Taxes

PCAL is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as an entity other than a private foundation within the meaning of Section 509(a). Accordingly, no provision has been made for income taxes.

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If PCAL were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors.

Note 2-Fair Value Measurements

FASB ASC 820, *Fair Value Measurements*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows.

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include:
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability; and
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 2017**

Note 2-Fair Value Measurements (Continued)

The asset or liability fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

<i>Exchange Traded and Closed-End Funds:</i>	Valued at the quoted net asset value of shares held by the Organization at year end.
<i>Mutual Funds:</i>	Valued at the quoted net asset value of shares held by the Organization at year end.
<i>Money Market Funds:</i>	Valued using amortized cost, which approximates fair value.
<i>Common Stocks:</i>	Valued at the closing price reported in the active market in which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, PCAL's assets at fair value as of June 30:

Assets at Fair Value as of June 30, 2017				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$189,831	\$ —	\$ —	\$189,831
Money Market Funds	—	5,281	—	5,281
Common Stocks	83,020	—	—	83,020
	<u>\$272,851</u>	<u>\$ 5,281</u>	<u>\$ —</u>	<u>\$278,132</u>

Assets at Fair Value as of June 30, 2016				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Exchange Traded and Closed-End Funds	\$ 14,020	\$ —	\$ —	\$ 14,020
Mutual Funds	168,370	—	—	168,370
Money Market Funds	—	5,425	—	5,425
Common Stocks	89,761	—	—	89,761
	<u>\$272,151</u>	<u>\$ 5,425</u>	<u>\$ —</u>	<u>\$277,576</u>

**Prevent Child Abuse Louisiana
Notes to Financial Statements
June 30, 2017**

Note 2-Fair Value Measurements (Continued)

Investment income is comprised of the following for the year ended June 30:

	<u>2017</u>	<u>2016</u>
Dividends and interest	\$ 8,042	\$ 9,777
Realized loss	(3,966)	(128)
Net unrealized gain	4,947	5,159
	\$ 9,023	\$ 14,808

Note 3-Pledges Receivable

Included in pledges receivable are unconditional promises to give related to the annual campaign. All of the pledges receivable are expected to be collected in one year.

Note 4-Line of Credit

PCAL has a line of credit with Morgan Stanley in the amount of \$129,119, bearing interest at Libor, which was 5.625% at June 30, 2017. The line of credit is secured by PCAL's investments at Morgan Stanley. PCAL can borrow up to an amount not to exceed their investment balances of 90% of cash, 50% of equities, and 75% of bonds.

Note 5-Commitments and Contingencies

Grant Program

PCAL participates in federal and state grant programs which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that PCAL has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and PCAL.

Note 6-Board of Directors Compensation

PCAL is a private, non-profit organization led by a volunteer Board of Directors; therefore, no compensation or per diem has been paid to any director.

Note 7-Subsequent Events

PCAL evaluated all subsequent events through October 12, 2017, the date the financial statements were available to be issued. As a result, PCAL noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

Supplementary Information

**Prevent Child Abuse Louisiana
Schedule of Compensation, Benefits, and Other
Payments to Agency Head or Chief Executive Officer
Year Ended June 30, 2017**

Agency Head Name: Amanda Brunson, Executive Director

Purpose	Amount
Salary	\$80,000
Benefits - insurance	3,887
Benefits - retirement	2,344
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	2,649
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0



**HAWTHORN
WAYMOUTH
& CARROLL, L.L.P.**
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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***

Board of Directors
Prevent Child Abuse Louisiana
Baton Rouge, Louisiana

We have audited, 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, the financial statements of Prevent Child Abuse Louisiana (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 12, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Prevent Child Abuse Louisiana'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 Prevent Child Abuse Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Prevent Child Abuse Louisiana's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Hawthorn, Waremouth & Carroll, LLP

October 12, 2017

**Prevent Child Abuse Louisiana
Schedule of Findings and Responses
Year Ended June 30, 2017**

Findings - Financial Statement Audit

None.

**Prevent Child Abuse Louisiana
Schedule of Prior Year Findings
Year Ended June 30, 2017**

Findings - Financial Statement Audit

None.