MISSOURI NETWORK AGAINST CHILD ABUSE
d/b/a Missouri Kids First

Jefferson City, Missouri

INDEPENDENT AUDITORS' REPORT

For the Year Ended December 31, 2023

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Evers & Company, CPA's, L.L.C.

Certified Public Accountants and Consultants

Dale A. Siebeneck
Wendy M. Renner
Eldon H. Becker, Jr.
Jessica L. Bridges
Bobbie J. Redmon-Murray
Kevin B. Johnson
Theresa E. Price

Elmer L. Evers, Emeritus
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Jo L. Moore, Emeritus
Bruce A. Vanderveld, Emeritus

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Missouri Network Against Child Abuse
d/b/a Missouri Kids First
Jefferson City, Missouri:

Opinion

We have audited the accompanying financial statements of Missouri Network Against Child Abuse d/b/a Missouri Kids First (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Missouri Network Against Child Abuse d/b/a Missouri Kids First as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Missouri Network Against Child Abuse d/b/a Missouri Kids First and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Missouri Network Against Child Abuse d/b/a Missouri Kids First's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Missouri Network Against Child Abuse d/b/a Missouri Kids First's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Missouri Network Against Child Abuse d/b/a Missouri Kids First's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Evers & Company, CPA's, LLC

EVERS & COMPANY, CPA's, L.L.C.
Jefferson City, Missouri

December 19, 2024

MISSOURI NETWORK AGAINST CHILD ABUSE
d/b/a MISSOURI KIDS FIRST
Jefferson City, Missouri

STATEMENT OF FINANCIAL POSITION
December 31, 2023

ASSETS	**2023**
Current Assets	
Cash and Cash Equivalents	$ 242,640.23
Certificates of Deposit	174,320.75
Accrued Interest Receivable	813.20
Grants Receivable	236,411.72
Total Current Assets	654,185.90
Fixed Assets	
Furniture and Equipment	42,119.37
Amortization	1,354.40
Less: Accumulated Amortization	(1,354.40)
Less: Accumulated Depreciation	(28,713.35)
Total Fixed Assets	13,406.02
TOTAL ASSETS	$ 667,591.92
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts Payable	$ 61,510.99
Accrued Payroll Liabilities	18,829.00
Accrued Vacation	19,043.73
Total Current Liabilities	99,383.72
Net Assets	
Without donor restrictions	568,208.20
Total Net Assets	568,208.20
TOTAL LIABILITIES AND NET ASSETS	$ 667,591.92

See accompanying notes to the financial statements.

MISSOURI NETWORK AGAINST CHILD ABUSE
d/b/a MISSOURI KIDS FIRST
Jefferson City, Missouri

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023

NET ASSETS WITHOUT DONOR RESTRICTIONS	**2023**
Support and Revenues:	
Government Grants and Contracts	$ 1,255,934.61
Foundation Grants	100,000.00
Membership Dues	48,550.00
Fundraising	32,150.92
Donations	15,417.82
Training Fees	11,370.00
Special Projects	4,800.00
Investment Income	3,825.56
Miscellaneous Income	2,654.00
Total Support and Revenues Without Donor Restrictions	1,474,702.91
Expenses:	
Program Expenses	
Program Services	1,219,211.32
Total Program Expenses	1,219,211.32
Support Services	
Fundraising	55,972.97
Management and General	131,674.39
Total Support Services	187,647.36
Total Expenses	1,406,858.68
Increase (Decrease) in Net Assets Without Donor Restrictions	67,844.23
NET ASSETS, BEGINNING OF YEAR	525,574.48
PRIOR PERIOD ADJUSTMENT	(25,210.51)
NET ASSETS, BEGINNING OF YEAR, AS RESTATED	500,363.97
NET ASSETS, END OF YEAR	$ 568,208.20

See accompanying notes to the financial statements.

MISSOURI NETWORK AGAINST CHILD ABUSE
d/b/a MISSOURI KIDS FIRST
Jefferson City, Missouri

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2023

		SUPPORT SERVICES		
	PROGRAM SERVICES	FUNDRAISING	MANAGEMENT AND GENERAL	TOTAL EXPENSES
Accounting & Audit	$ 6,377.90	$ -	$ 1,594.48	$ 7,972.38
Bank Fees	-	-	845.24	845.24
Board Development	2,270.05	-	567.51	2,837.56
Communications	8,100.70	-	2,025.18	10,125.88
Conferences	160,766.17	-	-	160,766.17
Contract Labor	612,351.79	-	-	612,351.79
Depreciation Expense	-	-	3,512.35	3,512.35
Dues & Subscriptions	29,400.00	-	-	29,400.00
Fundraising	-	13,365.40	-	13,365.40
Insurance	-	-	4,309.85	4,309.85
Consulting	19,755.18	-	-	19,755.18
Lobbying	19,755.19	-	-	19,755.19
Membership & Dues	5,571.88	-	1,392.97	6,964.85
Miscellaneous	-	-	1,810.93	1,810.93
Office Supplies	5,117.63	648.71	1,441.59	7,207.93
Payroll Processing Fees	2,559.58	324.45	721.01	3,605.04
Payroll Taxes	19,084.10	2,419.11	5,375.80	26,879.01
Postage & Shipping	796.88	-	199.22	996.10
Printing	-	-	2,676.59	2,676.59
Professional Development	8,112.86	-	-	8,112.86
Professional Fees	1,922.00	-	480.50	2,402.50
Rent	-	-	15,600.00	15,600.00
Salaries	266,051.33	33,724.82	74,944.03	374,720.18
Employee Benefits	32,312.43	4,095.94	9,102.09	45,510.46
Telephone	5,220.60	-	1,305.15	6,525.75
Travel	11,001.34	1,394.54	3,098.97	15,494.85
Utilities	2,683.71	-	670.93	3,354.64
Total Functional Expenses	$ 1,219,211.32	$ 55,972.97	$ 131,674.39	$ 1,406,858.68

See accompanying notes to the financial statements.

MISSOURI NETWORK AGAINST CHILD ABUSE
d/b/a MISSOURI KIDS FIRST
Jefferson City, Missouri

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2023

	2023
Cash Flows From Operating Activities:	
Increase (Decrease) in Net Assets	$ 67,844.23
Adjustments to Reconcile Net Increase (Decrease) in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation Expense	3,512.35
(Increase) Decrease in Grants Receivable	(9,308.23)
(Increase) Decrease in Accrued Interest Receivable	(813.20)
Increase (Decrease) in Accounts Payable	(77,576.78)
Increase (Decrease) in Payroll Liabilities	18,829.00
Increase (Decrease) in Accrued Vacation	1,605.73
Total Adjustments	(63,751.13)
Net Cash Provided (Used) by Operating Activities	4,093.10
Cash Flows from Investing Activities:	
Purchase of Fixed Assets	(7,223.00)
Proceeds from Investments	212,513.25
Proceeds from Certificates of Deposit	23,620.44
Purchase of Certificates of Deposit	(174,320.75)
Net Cash Provided (Used) by Investing Activities	54,589.94
Net Increase (Decrease) in Cash and Cash Equivalents	58,683.04
Cash and Cash Equivalents at Beginning of Year	183,957.19
Cash and Cash Equivalents at End of Year	$ 242,640.23

Supplemental Disclosures of Cash Flow Information:	2023
Cash paid during the year for:	
Income Taxes	$ -
Interest	$ -

See accompanying notes to the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Center

Missouri Network Against Child Abuse d/b/a Missouri Kids First was established as a statewide network of individuals, programs, and Organizations committed to protecting Missouri's children by improving the response to child victims and ending the cycle of abuse in Missouri communities. The goal of the Organization is preventing, intervening, and treating child abuse and neglect to improve the quality of life for Missouri's children. Funding for the Organization is provided under various state and federal grants and contracts and various donations from the community.

Basis of Accounting

The accompanying financial statements and records of the Organization are prepared on the accrual basis of accounting, whereby, revenues are recognized when earned and expenses as they are incurred.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

> *Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
>
> *Net assets with donor restrictions:* Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restriction to net assets without donor restrictions in the statement of activities. The Organization only had net assets without donor restrictions for the year ended December 31, 2023.

Cash and Cash Equivalents

Cash and cash equivalents include bank accounts as well as certificates of deposit and investments purchased with a maturity of three months or less from the date of purchase.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Cont'd.)

Grants Receivable

Grants receivables consists of receivables from the Children's Trust Fund, Missouri Department of Health and Senior Services, Missouri Department of Social Services, Missouri Foundation for Health, National Children's Alliance, Children's Justice Act, Family Support Division, and Clifford W. Gaylord Foundation, of which the Organization has an unconditional right to receive. Grant receivables are stated at the amount management expects to be collected from the set standing balance. As of December 31, 2023, management has determined, based upon historical experience that all amounts are fully collectible and no allowance for credit losses is necessary.

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Gains and losses on investments and other assets or liabilities are reported as increases and decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

Contributions and Grant Revenues

Contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor or grantor restrictions. Contributions and grants received with donor restrictions that are met in the year of receipt are recorded as revenues without donor restrictions. When a restriction expires or is met in a subsequent year, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities and changes in net assets. Conditional contributions and grants are not recognized until they become unconditional, that is, when the conditions on which they depend on are substantially met.

Functional Allocation of Expenses

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program or support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by various statistical basis. Administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Cont'd.)

Property and Equipment

Property and equipment are stated at historical cost. The costs of normal maintenance and repairs are charged to operations as incurred. Additions, improvements, and expenditures that significantly extend the life of an asset are capitalized and depreciated. Purchased assets, with a cost exceeding $1,000, are generally capitalized.

Depreciation is computed on the straight-line and accelerated methods over the estimated useful lives of the respective assets as follows:

Buildings	39 years
Furniture and Equipment	5-7 years

Depreciation expense for the year ended December 31, 2023 was $3,512.35.

Use of Estimates

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

Income Tax Status

Missouri Network Against Child Abuse d/b/a Missouri Kids First is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. However, should the Organization receive income from activities not directly related to the Organization's tax exempt purpose, such income would be subject to taxation as unrelated business income. Open tax years subject to examination by the Internal Revenue Service as of December 31, 2023, were 2020 through 2022.

Donated Materials and Services

Donated materials and services are stated at fair value and are recorded as contributions if certain conditions are met. An offsetting expense is recorded to reflect the nature of the related expense.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Cont'd.)

Subsequent Events

The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through December 19, 2024, which is the date the financial statements were available to be issued.

Accounting Pronouncements Adopted in the Current Year

Effective January 1, 2023, the Organization adopted ASU 2016-13, *Financial Instruments-Credit Losses* (Topic 326): *Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Association adopted this new guidance utilizing the modified retrospective transition method. Topic 326 requires measurement and recognition of expected versus incurred losses for financial assets held. Financial assets held by the Association that are subject to ASU 2016-13 included trade accounts receivable. The adoption of this ASU did not have a material impact on the financial statements.

NOTE 2 – CONCENTRATION OF CREDIT RISK:

The Organization maintains deposits at one financial institution. Deposit accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. As of December 31, 2023, $254,104.79 of the deposits were uninsured.

NOTE 3 – AVAILABILITY AND LIQUIDITY:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, are comprised of the following:

Financial assets at year-end:	
Cash and cash equivalents	$ 242,640.23
Certificates of deposit	174,320.75
Grants receivable	236,411.72
Financial assets available to meet general expenditures over the next twelve months	$ 653,372.70

The Organization's goal is generally to maintain liquid assets to meet current expenses. There is no specified time frame associated with their financial goal.

NOTE 4 – CONCENTRATION OF REVENUE:

The Organization receives a large portion of its funding, approximately 85% of total annual revenue, from the Federal and State Governments. If material funding changes occurred, this could severely impact the Organization's ability to continue their current operations.

NOTE 5 – ACCRUED VACATION:

When a new employee is hired the vacation amount is determined by the hire date. Vacation is credited to the employee on the 15th and last day of the month. Each January 1, employees who have completed less than three years of service will be eligible for 168 hours of vacation, and employees who have completed more than three years of service will be eligible for 192 hours of vacation. Employees who have completed ten years of service will be eligible for 216 hours of vacation. A maximum of 160 hours may be carried from one calendar year to the next. If terminated, an employee will be paid out the remaining amount of vacation time for that year, up to a maximum of 160 hours. The balance of accrued vacation pay at December 31, 2023 was $19,043.73.

NOTE 6 – LEASES:

The Organization leases office space on a month to month basis. Total lease expense for the year ended December 31, 2023 was $15,600.00. The Organization is currently paying rent of $1,200.00 per month.

NOTE 7 – PRIOR PERIOD ADJUSTMENTS:

During the current year, it was discovered that adjustments were needed in order to properly recognize cash, accounts receivable, and accounts payable. Prior period adjustments were made to adjust accounts receivable to remove old write-offs, to adjust cash to void duplicate checks from 2017 and 2021, and to adjust accounts payable to remove an old bill from 2018.

The total adjustments to the beginning of the year balances were as follows:

Accounts Receivable	$ 17,659.51
Cash and Cash Equivalents	15,388.50
Accounts Payable	(7,837.50)
	$ 25,210.51

Evers & Company, CPA's, L.L.C.

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To the Board of Directors of the
Missouri Network Against Child Abuse
d/b/a Missouri Kids First
Jefferson City, Missouri:

In planning and performing our audit of the financial statements of Missouri Network Against Child Abuse d/b/a Missouri Kids First as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Missouri Network Against Child Abuse d/b/a Missouri Kids First's system of internal control over financial reporting (internal control) as a basis for designing auditing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in Missouri Network Against Child Abuse d/b/a Missouri Kids First's internal control to be significant deficiencies:

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CURRENT YEAR RECOMMENDATIONS:

Organizational Structure
The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

Internal Control Structure
We are required to give consideration to the Organization's ability to prepare financial statements and related note disclosures, as well as the oversight of the financial reporting process by those charged with governance. The Organization does not have in place controls that would assure the preparation of financial statements and related note disclosures in accordance with generally accepted accounting principles. The Organization engages independent auditors to draft the financial statements, which includes drafting the preliminary financial statements and ensuring the disclosures are complete. Once drafted, the financial statements are submitted to the Organization for review and approval. While this practice is common and practical, we must inform those charged with governance that this must be considered a significant deficiency in internal control since the financial statement preparation cannot be performed in-house.

In addition, we became aware of certain matters that are opportunities for strengthening internal control and operating efficiency but did not meet the definition of a significant deficiency. These matters are summarized in Attachment A.

This communication is intended solely for the information and use of management, Board of Directors, and others within the Organization, and is not intended to be and should not be used by anyone other than these specified parties.

Evers & Company, CPA's, LLC

EVERS & COMPANY, CPA's, L.L.C.
Jefferson City, Missouri

December 19, 2024

ATTACHMENT A

CURRENT YEAR RECOMMENDATIONS:

Mileage Reimbursement

During our current year audit, we noted several instances of employees being reimbursed for mileage below the standard rate set by the Internal Revenue Services. We recommend that the Organization reimburse employees by the standard mileage rate issued by the IRS, unless specifically stated within a policy document.

Approval of Invoices

During our current year audit, it was noted that not all invoices had a signature of approval to paid. We recommend that all invoices be reviewed and approved, evidenced by a signature or initial and date.

Credit Card Receipt Approval

During our current year audit, we noted several instances of the Manager of Operations approving their own credit card transactions. We recommend that the Executive Director review and approve the Manager of Operation's credit card transactions.

Personnel Files

During our review of payroll related documentation, we noted two employees who did not have a W-4 or I-9 on file. We recommend that all employees complete a W-4 and I-9.

Additionally, during our review of payroll related documentation, we noted several instances of the I-9s and W-4s not filled out by the employer. We recommend that the employer fill out all employer portions of the I-9s and W-4s.

Outstanding Checks

During our review of bank reconciliations, we noted many outstanding checks, some of which were from as far back as 2017. We recommend a review of outstanding checks be conducted to determine if these checks should be relinquished as unclaimed property in accordance with Missouri State Statues, RsMo 447.536.

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December 19, 2024

To the Members of the Board
Missouri Network Against Child Abuse
d/b/a Missouri Kids First
Jefferson City, Missouri:

We have audited the financial statements of the Missouri Network Against Child Abuse d/b/a Missouri Kids First for the year ended December 31, 2023, and will issue our report thereon dated December 19, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 21, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Missouri Network Against Child Abuse d/b/a Missouri Kids First are described in Note 1 to the financial statements. As described in Note 1, the Organization implemented policies related to the *Measurement of Credit Losses on Financial Instruments* by adopting FASB Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments-Credit Losses* (Topic 326): *Measurement of Credit Losses on Financial Instruments* in 2023. Accordingly, the accounting changes are applied to the earliest period presented when comparative financial statements are presented. We noted no transactions entered into by the Organization during the audit period for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of depreciation is based on the estimated useful life of the assets. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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Management's estimate of accrued vacation is based on the employees' vested accumulated vacation hours earned and current rates of pay. We evaluated the key factors and assumptions used to develop the estimate in determining what is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

The completion of our audit was delayed due to the lack of responses from the predecessor auditor.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: fixed assets; accounts payable; accounts receivable; retained earnings; accrued vacation; investment income; payroll liabilities; accrued wages; and cash.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 19, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Members of the Board and management of the Missouri Network Against Child Abuse d/b/a Missouri Kids First and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Evers & Company, CPA's, LLC

Evers & Company, CPA's L.L.C.
Jefferson City, Missouri