

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2024 AND 2023

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CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

To the Board of Directors of
Centro de los Derechos del Migrante, Inc.
Baltimore, MD

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Centro de los Derechos del Migrante, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 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 present fairly, in all material respects, the financial position of Centro de los Derechos del Migrante, Inc. as of December 31, 2024 and 2023, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Centro de los Derechos del Migrante, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 these 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.

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 Centro de los Derechos del Migrante, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's 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 and *Government 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 and *Government 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 Centro de los Derechos del Migrante, Inc.'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 Centro de los Derechos del Migrante, Inc.'s ability to continue as a going concern for a reasonable period of time.

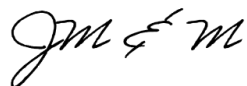
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 September 18, 2025, on our consideration of Centro de los Derechos del Migrante, Inc.'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 solely 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 the effectiveness of Centro de los Derechos del Migrante, Inc.'s 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 Centro de los Derechos del Migrante, Inc.'s internal control over financial reporting and compliance.



Washington, D.C.
September 18, 2025

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 1,324,710	\$ 1,147,181
Government grants receivable	298,120	284,357
Grants receivable	125,000	512,602
Contributions receivable	21,865	23,645
Accounts receivable	9,917	52,263
Prepaid expenses	20,836	18,538
Total Current Assets	<u>1,800,448</u>	<u>2,038,586</u>
PROPERTY AND EQUIPMENT		
Furniture and equipment	46,123	46,123
Less: accumulated depreciation	<u>(46,123)</u>	<u>(45,901)</u>
Property and Equipment, Net	-	222
OTHER ASSETS		
Operating lease right-of-use asset, net	48,054	-
Security deposit	<u>2,239</u>	<u>2,239</u>
Total Other Assets	<u>50,293</u>	<u>2,239</u>
TOTAL ASSETS	<u><u>\$ 1,850,741</u></u>	<u><u>\$ 2,041,047</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 6,217	\$ 8,508
Accrued expenses	134,122	82,891
Operating lease liability, current portion	<u>13,549</u>	<u>-</u>
Total Current Liabilities	153,888	91,399
NON-CURRENT LIABILITIES		
Operating lease liability, net of current portion	<u>34,445</u>	<u>-</u>
Total Liabilities	188,333	91,399
NET ASSETS		
Without donor restrictions	1,170,514	1,221,003
With donor restrictions	<u>491,894</u>	<u>728,645</u>
Total Net Assets	<u>1,662,408</u>	<u>1,949,648</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,850,741</u></u>	<u><u>\$ 2,041,047</u></u>

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

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Government grants	\$ 1,807,724	\$ -	\$ 1,807,724
Grants	340,000	481,791	821,791
Contributions	63,635	-	63,635
Contract revenue	47,611	-	47,611
In-kind services	33,350	-	33,350
Other income	730	-	730
Net assets released from restrictions	718,542	(718,542)	-
Total Revenue and Support	3,011,592	(236,751)	2,774,841
EXPENSES			
Program Services:			
Outreach and education	1,934,875	-	1,934,875
Legal support	528,723	-	528,723
Policy advocacy	44,604	-	44,604
Total Program Services	2,508,202	-	2,508,202
Supporting Services:			
General and administration	462,722	-	462,722
Fundraising	79,937	-	79,937
Total Supporting Services	542,659	-	542,659
Total Expenses	3,050,861	-	3,050,861
CHANGE IN NET ASSETS FROM OPERATIONS	(39,269)	(236,751)	(276,020)
OTHER CHANGES			
Foreign currency translation loss	(11,220)	-	(11,220)
Total Other Changes	(11,220)	-	(11,220)
CHANGE IN NET ASSETS	(50,489)	(236,751)	(287,240)
NET ASSETS, beginning of year	1,221,003	728,645	1,949,648
NET ASSETS, end of year	\$ 1,170,514	\$ 491,894	\$ 1,662,408

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

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Government grant	\$ 2,332,381	\$ -	\$ 2,332,381
Grants	8,467	907,240	915,707
Contributions	81,426	-	81,426
Contract revenue	158,054	-	158,054
In-kind services	63,187	-	63,187
Other income	206	-	206
Net assets released from restrictions	269,829	(269,829)	-
Total Revenue and Support	2,913,550	637,411	3,550,961
EXPENSES			
Program Services:			
Outreach and education	2,343,706	-	2,343,706
Legal support	465,830	-	465,830
Policy advocacy	102,154	-	102,154
Total Program Services	2,911,690	-	2,911,690
Supporting Services:			
General and administration	427,440	-	427,440
Fundraising	180,367	-	180,367
Total Supporting Services	607,807	-	607,807
Total Expenses	3,519,497	-	3,519,497
CHANGE IN NET ASSETS FROM OPERATIONS	(605,947)	637,411	31,464
OTHER CHANGES			
Foreign currency translation loss	(15,686)	-	(15,686)
Total Other Changes	(15,686)	-	(15,686)
CHANGE IN NET ASSETS	(621,633)	637,411	15,778
NET ASSETS , beginning of year	1,842,636	91,234	1,933,870
NET ASSETS , end of year	\$ 1,221,003	\$ 728,645	\$ 1,949,648

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

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2024

	Program Services				Supporting Services			
	Outreach and Education	Legal Support	Policy Advocacy	Total Program Expenses	General and Administration	Fundraising	Total Supporting Services	Total Expenses
Personnel Costs;								
Salaries	\$ 775,133	\$ 369,675	\$ 20,373	\$ 1,165,181	\$ 224,908	\$ 55,343	\$ 280,251	\$ 1,445,432
Payroll taxes	47,558	22,075	1,833	71,466	15,454	2,592	18,046	89,513
Employee benefits	104,746	48,621	4,037	157,404	34,036	5,708	39,744	197,148
Subtotal Personnel Costs	927,437	440,371	26,243	1,394,051	274,399	63,643	338,041	1,732,093
Accounting fees	-	-	-	-	85,750	-	85,750	85,750
Bank and credit card fees	315	22	-	337	1,930	8	1,938	2,275
Conference and meeting facilities	6,718	480	5,005	12,203	-	-	-	12,203
Depreciation	-	-	-	-	222	-	222	222
Dues and subscriptions	5,643	8,960	404	15,007	5,623	-	5,623	20,630
Insurance	6,656	3,089	257	10,002	2,162	363	2,525	12,527
Legal	-	480	-	480	383	-	383	863
Meals and entertainment	10,922	249	10	11,181	3,565	21	3,586	14,767
Occupancy	1,890	406	406	2,702	39,468	406	39,874	42,576
Office supplies	10,447	786	92	11,325	2,810	92	2,902	14,227
Postage and delivery	127	1,368	57	1,552	681	197	878	2,430
Printing and reproduction	9,767	500	9	10,276	-	-	-	10,276
Professional fees	781,044	40,190	7,681	828,915	13,756	7,242	20,998	849,913
Promotion and outreach	2,644	643	656	3,943	4,316	2,255	6,571	10,514
Provision for credit losses	-	-	-	-	564	-	564	564
Repairs and maintenance	-	-	-	-	1,009	-	1,009	1,009
Staff development and training	3,533	747	-	4,280	143	106	249	4,529
Telephone and telecommunications	12,496	5,422	950	18,868	8,992	943	9,935	28,803
Travel	136,382	16,175	2,273	154,830	10,666	3,385	14,051	168,881
Utilities	997	356	56	1,409	999	51	1,050	2,459
Total Expenses Before In-Kind								
Professional Services	1,917,018	520,244	44,099	2,481,361	457,438	78,712	536,149	3,017,511
In-kind professional services	17,857	8,479	505	26,841	5,284	1,225	6,509	33,350
Total Expenses	<u>\$ 1,934,875</u>	<u>\$ 528,723</u>	<u>\$ 44,604</u>	<u>\$ 2,508,202</u>	<u>\$ 462,722</u>	<u>\$ 79,937</u>	<u>\$ 542,658</u>	<u>\$ 3,050,861</u>

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

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2023

	Program Services				Supporting Services			
	Outreach and Education	Legal Support	Policy Advocacy	Total Program Expenses	General and Administration	Fundraising	Total Supporting Services	Total Expenses
Personnel Costs;								
Salaries	\$ 897,036	\$ 346,537	\$ 73,999	\$ 1,317,572	\$ 217,934	\$ 140,479	\$ 358,413	\$ 1,675,985
Payroll taxes	56,924	23,385	5,576	85,885	11,383	6,901	18,284	104,169
Employee benefits	121,081	49,742	11,861	182,684	24,214	14,678	38,892	221,576
Subtotal Personnel Costs	1,075,041	419,664	91,436	1,586,141	253,531	162,058	415,589	2,001,730
Accounting fees	-	-	-	-	85,000	-	85,000	85,000
Bank and credit card fees	315	40	-	355	2,129	5	2,134	2,489
Conference and meeting facilities	1,325	913	237	2,475	-	-	-	2,475
Depreciation	-	-	-	-	448	-	448	448
Dues and subscriptions	7,643	7,232	538	15,413	1,723	-	1,723	17,136
Insurance	4,544	2,095	401	7,040	774	575	1,349	8,389
Legal	-	441	-	441	363	-	363	804
Meals and entertainment	1,739	738	7	2,484	1,882	1,455	3,337	5,821
Occupancy	2,276	321	321	2,918	35,295	321	35,616	38,534
Office supplies	9,430	1,268	97	10,795	3,703	290	3,993	14,788
Postage and delivery	296	385	425	1,106	984	12	996	2,102
Printing and reproduction	7,988	175	-	8,163	-	19	19	8,182
Professional fees	1,090,675	295	1,590	1,092,560	12,502	1,913	14,415	1,106,975
Promotion and outreach	8,407	724	724	9,855	2,529	3,896	6,425	16,280
Provision for credit losses	-	-	-	-	1,971	-	1,971	1,971
Repairs and maintenance	-	-	-	-	1,100	-	1,100	1,100
Staff development and training	1,692	-	-	1,692	-	-	-	1,692
Telephone and telecommunications	12,061	2,533	741	15,335	5,537	639	6,176	21,511
Travel	84,780	15,373	2,795	102,948	8,744	3,806	12,550	115,498
Utilities	1,674	568	52	2,294	1,008	82	1,090	3,384
Total Expenses Before In-Kind								
Professional Services	2,309,886	452,765	99,364	2,862,015	419,223	175,071	594,294	3,456,309
In-kind professional services	33,820	13,065	2,790	49,675	8,217	5,296	13,513	63,188
Total Expenses	<u>\$ 2,343,706</u>	<u>\$ 465,830</u>	<u>\$ 102,154</u>	<u>\$ 2,911,690</u>	<u>\$ 427,440</u>	<u>\$ 180,367</u>	<u>\$ 607,807</u>	<u>\$ 3,519,497</u>

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

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets (deficit)	\$ (287,240)	\$ 15,778
Adjustments to reconcile changes in net assets to net cash provided by (used for) operating activities:		
Depreciation	222	448
Provision for credit losses	564	1,971
Amortization of operating lease, right-of-use asset	3,392	-
(Increase) decrease in:		
Government grants receivable	(13,763)	60,844
Grants receivable	387,602	(447,266)
Contributions receivable	1,780	(23,645)
Accounts receivable	41,782	(20,099)
Prepaid expenses	(2,298)	(12,938)
Security deposit	-	226
Increase (decrease) in:		
Accounts payable	(2,291)	359
Accrued expenses	51,231	(13,422)
Operating lease liability	(3,452)	-
Net Cash Provided by (Used for) Operating Activities	<u>177,529</u>	<u>(437,744)</u>
NET CHANGE IN CASH	177,529	(437,744)
CASH, beginning of year	<u>1,147,181</u>	<u>1,584,925</u>
CASH, end of year	<u><u>\$ 1,324,710</u></u>	<u><u>\$ 1,147,181</u></u>
NONCASH OPERATING ACTIVITIES		
Right-of-use assets acquired under operating leases	\$ 51,446	\$ -
Lease liabilities acquired under operating leases	<u><u>\$ 51,446</u></u>	<u><u>\$ -</u></u>

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

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES

Centro de los Derechos del Migrante, Inc. (“CDM”) is a not-for-profit organization incorporated under the laws of the State of Florida on March 3, 2005. Since its founding, CDM has been driven by its mission to improve the conditions of low-wage workers in the United States.

CDM’s purpose is to provide certain services to Mexican nationals including, but not limited to: (i) educating low-wage (indigent) Mexico-based migrant workers about their legal rights in connection with their employment in the United States; (ii) educating Mexican consular officers, government officials, and non-governmental organizations, such as human rights groups, about U.S. laws, regulations, and policies regarding labor rights and immigration issues; (iii) acting as an intermediary, facilitating access to legal and social service providers for Mexico-based migrants and their family members; and, (iv) following developments and acquiring expertise in transnational labor issues, particularly those related to guest worker programs, and providing policy analysis and recommendations to Mexican and U.S. policy-makers and worker advocacy groups.

The major sources of revenue for CDM are grants, contributions and contract revenue.

Program Services

Outreach and Education

Targeting a diverse range of audiences, CDM performs a broad array of outreach and educational services, including leadership development and “know your rights” trainings. In an effort to prevent workplace abuses, CDM conducts participatory educational workshops (covering topics, such as wage and hour laws, health and safety regulations, risk prevention, civil rights, and policy developments pertaining to labor migration programs) with workers who reside in communities in Mexico from which many travel to work in the United State.

Legal Support

CDM is a critical point of contact for migrant workers in the United States, providing intake, evaluation, referral and other legal services free of charge for workers who face workplace and other abuses. Through CDM’s extensive outreach and mobile workers’ rights workshops in migrant-sending communities in Mexico; and its toll-free hotlines in the U.S. and Mexico, CDM has helped thousands of migrant workers gain access to the justice system. After a comprehensive intake process, CDM’s multilingual legal team evaluates workers’ potential work-related claims and connects them with advocates at partner non-profit organizations, law firms, and government enforcement agencies. CDM also litigates cases on behalf of migrant workers in U.S. courts and before administrative agencies and international bodies. CDM also provides “friend of the court” briefings in important cases.

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES (continued)

Program Services (continued)

Legal Support (continued)

In addition, CDM provides expert professional litigation support services and investigative support for other organizations with Mexico-based migrant worker clients to ensure that those organizations can effectively provide legal services to their clients.

Policy Advocacy

CDM provides a transnational worker-centered policy advocacy presence by bringing migrant workers' voices to key immigration and labor policy forums, a space where their perspectives are fundamental but too often absent. Drawing on CDM's expertise on these issues (particularly those related to guest worker programs, international labor recruitment, and access to justice), CDM provides analysis, investigative reports, and recommendations to policymakers as well as worker advocacy groups. CDM also comments on U.S. regulations to federal agencies, and strategically advocates for policy reforms.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements are using the accrual method of accounting. Therefore, revenue and related assets are recognized when earned and expenses and related liabilities are recognized as the obligations are incurred.

Financial Statement Presentation

Financial statement presentation follows Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 958, *Not-for-Profit Entities*. In accordance with the Topic, CDM is required to report information regarding its financial position and activities according to two classes of net assets. Accordingly, the net assets of CDM and changes therein, are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets not subject to donor-imposed restrictions or stipulations.

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Statement Presentation (continued)

Net Assets with Donor Restrictions – Net assets subject to donor-imposed stipulations that may be met by either actions of CDM and/or the passage of time, or that must be maintained in perpetuity by CDM. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restrictions. Contributions received with donor restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

Cash

CDM maintains its cash balances in bank deposit accounts of which certain accounts are insured by the Federal Deposit Insurance Corporation for up to \$250,000 per institution. At times, the accounts may exceed this limit; however, CDM believes it is not exposed to any significant credit risk on cash.

Grants and Contributions Receivable

Grants and contributions receivable are stated at the amount management expects to collect from balances outstanding at year end. Annually, management determines if an allowance for doubtful accounts is necessary based upon an ongoing review of outstanding receivables, historical collection of information, and existing economic conditions. Amounts deemed uncollectible are charged off based on specific circumstances of the parties involved. Management believes that all grants and contributions receivable are fully collectible; therefore, no allowance for doubtful accounts was established as of December 31, 2024 and 2023.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Annually, management determines if an allowance for doubtful accounts is necessary based upon an ongoing review of outstanding receivables, historical collection of information, and existing economic conditions. Amounts deemed uncollectible are charged off based on specific circumstances of the parties involved. As of December 31, 2024 and 2023, \$564 and \$1,971, respectively, was determined to be uncollectible, and therefore, was written off as a provision for credit losses. Management believes that all other accounts receivable are fully collectible; therefore, no allowance for credit losses was established as of December 31, 2024 and 2023. Accounts receivable, as of the beginning of the year ended December 31, 2023, totaled \$34,135.

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method calculated to depreciate the cost of the applicable assets over their estimated useful lives. Major additions and replacements with costs of at least \$2,500 and useful lives greater than one year are capitalized, while repairs and maintenance are generally expensed. The estimated useful life of furniture and equipment ranges between three to seven years.

Operating Lease Right-of-Use (ROU) Assets

CDM accounts for leases in accordance with FASB Topic 842. CDM is a lessee in an operating lease for office space. ROU assets are measured at the commencement date at the amount of the initially measured liability; plus any lease payments made to the lessor before or after commencement date; minus any lease incentives received; and plus any initial direct costs. Unless impaired, ROU assets are subsequently measured throughout the lease term at the amount of the lease liability (that is the present value of the remaining lease payments); plus unamortized initial direct costs; and the addition or subtraction of any prepaid lease payments (accrued lease payments, less the unamortized balance of lease incentives received). Operating lease payments are recognized on a straight-line basis over the lease term.

Lease Liability

Lease liabilities are increased by interest and reduced by payments each period, and the right-of-use asset is amortized over the lease term. For operating leases, interest on the lease liability and the amortization of the right-of-use asset result in straight-line occupancy expense over the lease term. Variable lease expenses, if any, are recognized when incurred.

A lease liability is measured based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or rate and are measured using the index or rate at the commencement date. Lease payments, including variable payments made based on an index or rate, are remeasured when any of the following occur: (1) the lease is modified (and the modification is not accounted for as a separate contract); (2) certain contingencies related to variable lease payments are resolved; or (3) there is a reassessment of any of the following: the lease term, purchase options, or amounts that are probable of being owed under a residual value guarantee. The discount rate is the rate implicit in the lease if it is readily determinable. The implicit rate of lease was not readily determinable; therefore, CDM has elected to use the risk-free rate.

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

Government Grants

Government grants are primarily received either directly or indirectly from federal government agencies, including the Centers for Disease Control and Prevention. These revenues are considered conditional grants with a measurable performance or other barrier and a right of return, and are not recognized until the conditions on which they depend have been substantially met. These grants are also subject to audit by the grantor agencies, which could result in a request for reimbursement by the agency for expenditures disallowed under the terms and conditions of the appropriate grantor. Amounts received prior to incurring qualifying expenditures (if any) are reported as deferred revenue in the statements of financial position.

CDM's federal grants are conditional and are recognized as revenue based upon satisfying certain performance requirements, and the incurrence of allowable qualifying expenses. Consequently, as of December 31, 2024, conditional contributions totaling \$1,825,343, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements. However, the conditional grants are expected to be fulfilled by the year ending December 31, 2025.

Grants and Contributions

CDM recognizes grants and contributions when cash, securities or other assets, or an unconditional promise to give is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Contributions received with donor stipulations are recorded as contributions with donor restrictions based on the donor's intent. Unless otherwise stated by the donor, individual donations are recorded as contributions without donor restrictions.

Contract Revenue

Contract revenue is income derived from legal services and is recognized at a point in time when the services are completed. Amounts received in advance are recorded as deferred revenue.

In-Kind Services

CDM receives donated time from volunteers in support of its programs and operations. The time donated by volunteers has not been recorded in the accompanying financial statements because these services do not meet the criteria for recognition as contributed services. In-kind services consist of donated legal services, which are utilized for CDM's program-related and supporting

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

In-Kind Services (continued)

activities. CDM recognizes in-kind contributions of services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Methods Used for Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include insurance, occupancy, and any other applicable expenditures, which are allocated based on salaries and related costs, determined by estimates of time and effort expended.

Foreign Currency Translation

Foreign account balances and activities have been translated from Mexican Pesos into U.S. dollars. All statement of financial position accounts have been translated using the exchange rate in effect as of the statement of financial position date. The statements of activities amounts have been translated using the average exchange rates for the years of the statements. Foreign currency translation adjustments resulted in losses of \$11,220 and \$15,686, during the years ended December 31, 2024 and 2023, respectively.

Use of Estimates

The preparation of financial statements 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 revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE C – INCOME TAXES

CDM is a 501(c)(3) organization exempt from federal income tax under Section 501(a) of the Internal Revenue Code. CDM, however, is subject to tax on business income unrelated to its exempt purpose.

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE C – INCOME TAXES (continued)

CDM believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements or that would have an effect on its tax-exempt status. There were no unrecognized tax benefits or liabilities that needed to be recorded.

CDM's information returns are subject to examination by the Internal Revenue Service for a period of three years from the date they were filed, except under certain circumstances. CDM's information returns for the years 2021 through 2023, are open for a tax examination by the Internal Revenue Service, although no request has been made as of the date of these financial statements.

NOTE D – AVAILABLE RESOURCES AND LIQUIDITY

CDM regularly monitors liquidity requirements to ensure that ongoing operating needs and other contractual commitments are met. Timing of revenue receipts also ensures the availability of necessary operational funds. Sources of liquidity available to CDM include financial assets consisting of cash, and grants, contributions and accounts receivable.

In addition to financial assets available to meet general expenditures over the next 12 months, CDM anticipates maintaining sufficient reserves to cover any unexpected expenses. Timing of revenue receipts also ensures the availability of necessary operational funds.

In addition, although CDM had net assets with donor restrictions totaling \$491,894 and \$728,645, as of December 31, 2024 and 2023, respectively, management expects that these amounts will be available for expenditure over the next 12 months. Total financial assets held by CDM and the amount of those financial assets that could readily be made available within one year of the statement of financial position date to meet general expenditures were as follows as of December 31:

	2024	2023
Cash	\$ 1,324,710	\$ 1,147,181
Government grants receivable	298,120	284,357
Grants receivable	125,000	512,602
Contributions receivable	21,865	23,645
Accounts receivable	9,917	52,263
Total Financial Assets Available to Meet Cash		
Needs for General Expenditures within One Year	<u>\$ 1,779,612</u>	<u>\$ 2,020,048</u>

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE E – LEASE COMMITMENTS

CDM leases two office spaces in Mexico: Oaxaca and Mexico City. The office in Oaxaca is under consecutive one-year lease terms commencing on May 30, 2023, and May 30, 2024, and subsequently, the lease was extended to May 30, 2026. The office in Mexico City is under consecutive one-year lease terms commencing on April 30, 2023, and April 30, 2024, and subsequently, the lease was extended to April 30, 2026.

On May 21, 2021, CDM signed a lease for their Baltimore office with a forty-month period that commenced on June 1, 2021. Effective October 1, 2024, the Baltimore office lease was extended through February 29, 2028. Under the extended lease period, monthly based rent is initially \$1,275, including annual base rent escalations of 3.5%.

The balance of the ROU operating asset is as follows as of December 31, 2024:

Operating lease right-of-use asset	\$ 51,446
Amortization of operating lease right-of-use asset	<u>(3,392)</u>
Total Operating Lease Right-of-Use Asset, Net	<u>\$ 48,054</u>

Future minimum lease payments for the Baltimore office lease is as follows:

<u>Year Ending December 31,</u>	
2025	\$ 15,434
2026	15,974
2027	16,390
2028	<u>2,732</u>
Total operating lease payments	50,530
Less: interest	<u>(2,536)</u>
Present Value of Operating Lease liability	<u>\$ 47,994</u>

Occupancy expense for the years ended December 31, 2024 and 2023, totaled \$42,576 and \$38,534, respectively.

Average operating lease term and discount rate as of December 31, 2024, were as follows:

Weighted average remaining lease term (years):	3.16
Weighted average discount rate:	3.74%

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE F – RETIREMENT PLAN

CDM adopted the Centros de los Derechos del Mig 401(k) Profit Sharing Plan and Trust (the “Plan”) to benefit its employees. Employees who are at least 21 years of age and have been in CDM’s employment for a minimum of one year are eligible to participate in the Plan. The employer matching is discretionary and can vary from year to year. For the years ended December 31, 2024 and 2023, there were no employer contributions to the Plan.

NOTE G – IN-KIND SERVICES

Contributed services that require specialized skills and that CDM would otherwise need to purchase are recorded at their estimated fair value evaluated in the area in which CDM conducts its programs. Unless otherwise noted, in-kind services do not have donor-imposed restrictions. During the years ended December 31, 2024 and 2023, CDM received donated legal research and analysis services valued at \$33,350 and \$63,188, respectively.

The value of donated legal services is based on approximately 1,334 and 2,537 hours multiplied by a specific hourly rate for the years ended December 31, 2024 and 2023, respectively. The donated legal services were used for programs and supporting services; and are allocated in the accompanying statements of functional expenses accordingly.

NOTE H – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, were as follows:

	<u>2024</u>	<u>2023</u>
Migrant workers educational programs	\$ 366,894	\$ 246,222
Time restricted	<u>125,000</u>	<u>482,423</u>
	<u><u>491,894</u></u>	<u><u>728,645</u></u>

NOTE I – CONCENTRATION OF RISK

CDM is supported significantly by government grants. For the years ended December 31, 2024 and 2023, 53% and 60%, respectively, of total revenue was provided by the U.S. Department of Health and Human Services. Reduction of this source of support would have a significant impact on CDM’s programs and activities. CDM has structured its federal grant related activities in a way to mitigate risk related to potential reduction in funding.

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
(continued)

NOTE J – SUBSEQUENT EVENTS

In preparing these financial statements, CDM's management has evaluated events and transactions for potential recognition or disclosure through September 18, 2025, the date the financial statements were available to be issued. There were no additional events or transactions that were discovered during the evaluation that required further recognition or disclosure.



CERTIFIED PUBLIC ACCOUNTANTS

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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 of
Centro de los Derechos del Migrante, Inc.
Baltimore, MD

We 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 Centro de los Derechos del Migrante, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, 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 September 18, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Centro de los Derechos del Migrante, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Centro de los Derechos del Migrante, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Centro de los Derechos del Migrante, Inc.'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Centro de los Derechos del Migrante, Inc.'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 financial statements. 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 Centro de los Derechos del Migrante, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centro de los Derechos del Migrante, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Washington, DC
September 18, 2025



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**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control over Compliance
Required by the Uniform Guidance**

Board of Directors
Centro de los Derechos del Migrante, Inc.
Baltimore, MD

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Centro de los Derechos del Migrante, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Centro de los Derechos del Migrante, Inc.'s major federal programs for the year ended December 31, 2024. Centro de los Derechos del Migrante, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Centro de los Derechos del Migrante, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Centro de los Derechos del Migrante, Inc. and to meet our ethical responsibilities, in accordance with 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 opinion on compliance for the major federal programs. Our audit does not provide a legal determination of Centro de los Derechos del Migrante, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Centro de los Derechos del Migrante, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Centro de los Derechos del Migrante, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Centro de los Derechos del Migrante, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess risks of material noncompliance, 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 Centro de los Derechos del Migrante, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of Centro de los Derechos del Migrante, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Centro de los Derechos del Migrante, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

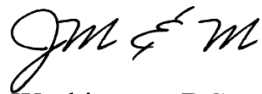
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Washington, DC
September 18, 2025

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor and Number	Total Federal Expenditures
Other Programs			
Department of Health and Human Services			
COVID-19: Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318	Direct	\$ 1,149,066
Community Programs to Improve Minority Health Grant Program	93.137	Direct	237,593
COVID-19: Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	National Association of County and City Health Officials	67,993
Total Department of Health and Human Services			<u>1,454,652</u>
U.S. Department of Agriculture			
Farm Labor Stabilization and Protection Pilot Program	10.978	Alianza Nacional de Campesinas, Inc.	214,770
Total U.S. Department of Agriculture			<u>214,770</u>
United States Agency for International Development			
USAID Foreign Assistance for Programs Overseas	98.001	Solidarity Center	6,543
Total United States Agency for International Development			<u>6,543</u>
U.S Department of State			
International Programs to Support Democracy, Human Rights and Labor	19.345	Partners of the Americas	10,746
Total U.S Department of State			<u>10,746</u>
U.S Department of Labor			
International Labor Programs	17.401	Partners of the Americas	18,517
Womens' Bureau	17.700	Direct	102,496
Total U.S Department of Labor			<u>121,013</u>
Total Other Programs			<u>1,807,724</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,807,724</u></u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of Centro de los Derechos del Migrante, Inc. (“CDM”) under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Centro de los Derechos del Migrante, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Centro de los Derechos del Migrante, Inc.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein, certain types of expenses are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE

CDM elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial statements

Type of auditor’s report issued on the financial statements Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified that are
not considered to be material weaknesses? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Type of auditor’s report issued on compliance
for major programs Unmodified

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified that are
not considered to be material weaknesses? None reported

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR Section 200.516(a)? No

Major Program:

Name of Federal Program: COVID-19: Protecting and
Improving Health Globally:
Building and Strengthening
Public Health Impact,
Systems, Capacity and
Security
Farm Labor Stabilization and
Protection Pilot Program

Assistance Listing Number: 93.318
10.978

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(continued)

SECTION I – SUMMARY OF AUDITOR’S RESULTS (continued)

Dollar Threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(continued)

**SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS REPORTED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None

**SECTION III – FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL
AWARDS**

None

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS

None