

ARTS AND HUMANITIES COUNCIL OF  
SOUTHWEST LOUISIANA, INC.  
(A Non-Profit Corporation)

FINANCIAL STATEMENTS AND  
INDEPENDENT ACCOUNTANTS' REVIEW REPORT

December 31, 2021

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October 5, 2022

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors  
Arts and Humanities Council of Southwest Louisiana, Inc.  
Lake Charles, LA

We have reviewed the accompanying financial statements of Arts and Humanities Council of Southwest Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **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.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Arts and Humanities Council of Southwest Louisiana, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Arts and Humanities Council of Southwest Louisiana, Inc.  
October 5, 2022  
Page Two

### **Supplemental Information**

The supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the representation of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplemental information has been subjected to the review procedures and applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplemental information. We have not audited the supplemental information and do not express an opinion on such information.

*Dragan, Casiday: Shillery*

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2021

ASSETS	
Cash	\$ 318,524
Accounts receivable	5,376
Property and equipment, net of accumulated depreciation	<u>-</u>
Total assets	<u>\$ 323,900</u>
LIABILITIES	
Accounts payable – trade	\$ 460
Refundable advances	88,436
Accrued liabilities	<u>-</u>
Total current liabilities	<u>88,896</u>
NET ASSETS	
Unrestricted	235,004
With donor restriction	<u>-</u>
Total net assets	<u>235,004</u>
Total liabilities and net assets	<u>\$ 323,900</u>

See accompanying notes and independent accountants' review report.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2021

Revenues and other support:	
Memberships	\$ 2,641
Fundraising	115,491
Grants	177,728
Grant administrative	115,754
Donations	2,613
Miscellaneous	<u>19,866</u>
Total revenues and other support	<u>434,093</u>
Expenses	
Program services:	
Arts and Humanities Program	64,208
Decentralized Arts Program	144,871
Specialized projects	-
Support services:	
Management and general	47,273
Fundraising	<u>77,445</u>
Total expenses	<u>333,797</u>
Change in net assets	100,296
Net assets, beginning of year	<u>134,708</u>
Net assets, end of year	<u>\$ 235,004</u>

See accompanying notes and independent accountants' review report.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

STATEMENT OF CASH FLOWS

Year Ended December 31, 2021

CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	
Change in net assets	\$ 100,296
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:	
(Increase) decrease in:	
Accounts receivable	14,304
Other receivables	469
Increase (decrease) in:	
Accounts payable – trade	(9,099)
Refundable advances	50,309
Accrued expenses	<u>(4,951)</u>
Net cash provided (used) by operating activities	<u>151,328</u>
Net increase (decrease) in cash and cash equivalents	151,328
Cash and cash equivalents, beginning of period	<u>167,196</u>
Cash and cash equivalents, end of period	<u>\$ 318,524</u>

See accompanying notes and independent accountants' review report.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Arts and Humanities Council of Southwest Louisiana, Inc. (the Council) is presented to assist in understanding the Council's financial statements. The financial statements and notes are representations of the Council's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Nature of activities

The Arts and Humanities Council of Southwest Louisiana, Inc. was incorporated in 1979 as a nonprofit corporation organized under the laws of the state of Louisiana for the purpose of fostering, promoting, supporting and providing, cultural events and arts programming of the highest quality for Southwest Louisiana. The Council is operated by staff with oversight by a volunteer Board of Directors. Accordingly, contributions to the Council are qualified as charitable donations.

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Classification of Net Assets

Net assets of the Organization are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets With Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a parabolic use. Restrictions may be met by the passage of time or by actions of the Organization. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor-imposed restriction unless otherwise specifically required to be included in donor restricted net assets by the donor or by applicable state law.



ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

The Organization does not interpret the guidance in the standard to include amounts restricted by awarding agencies as donor-restricted. The Organization believes that these amounts do not meet the spirit of the standard for such a classification or is there any industry standard indicating that others will treat these assets as donor-restricted.

All net assets of the Organization at December 31, 2021 were considered to be net assets without donor restrictions.

Public support and expenses

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, restricted net assets are reclassified to unrestricted net assets in the statement of activities as net assets released from restrictions. The Council relies heavily on grants (government and other) and general public donations to support its operations.

Contributions of donated noncash assets are recorded at their fair market values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by an individual possessing skills, and would typically need to be purchased if not provided by donation, and are recorded at their fair values in the period received. The Council receives donated services from unpaid volunteers who assist in program services during the year; however, these donated services are not reflected in the statement of activity because the criteria for recognition under FASB ASC 958-605-55-52 have not been satisfied.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Grant revenue recognition

Grants that represent exchange transactions are recorded as a receivable when the grant is formally committed. Grants committed at year end which are applicable to the subsequent fiscal period are included in grants receivable and refundable advances.

The Council receives grants which apply to programs whose duration extends into the subsequent year. Revenue and expenses are recognized on these grants each fiscal year when earned. At December 31, 2021, the unexpended portion of the grant is included in refundable advances. In the case of grants received for general operations that apply to a designated time period, income is recognized on a pro-rata basis.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Grants that represent contributed support are recognized in the same manner as promises to give.

Use of estimates

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

Statement of cash flows

For the purpose of the Statement of Cash Flows, the Council considers all highly liquid investments, with a maturity of three months or less when purchased, to be cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Property and equipment

Property and equipment has been recorded at cost, or if donated at the approximate fair market value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. Property and equipment is depreciated over 3-7 years.

The Council follows the practice of capitalizing all property and equipment in excess of \$500.

Membership dues and admission fees

Membership dues are recognized as revenue in the applicable membership period. Admission fees are recorded as revenue in the period when fees are due.

Income Taxes

The Council is a nonprofit organization generally not subject to income taxes according to the provisions of Federal Internal Revenue Code Section 501(c)3 and Louisiana State income tax laws and regulations and, in accordance with an Internal Revenue Service is not a private foundation as defined in Federal Internal Revenue Code Section 509(a)(i).

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a program basis in the statement of activities. Accordingly, certain costs have been allocated among the programs benefited and supporting activities based on management's analysis of the benefit received by supporting and program services. Direct program expenses are allocated 100% to program services.

Subsequent Events

Management has evaluated subsequent events through October 5, 2022, the date the financial statements were available to be issued.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2021 consists of the following:

Furniture	\$ 3,056
Equipment	<u>24,888</u>
	27,944
Less accumulated depreciation	<u>(27,944)</u>
	<u>\$ -</u>

Depreciation expense for the year ended December 31, 2021 is \$0.

NOTE 3 – DONATED ASSETS AND SERVICES

There have been no amounts reflected in the statements for donated voluntary man hours since the criteria for recognition under FASB ASC 958-605-55-52 have not been satisfied. A substantial number of volunteers have donated significant amounts of their time the Council's support and program services.

NOTE 4 – GRANTS FROM GOVERNMENTAL AGENCIES AND OTHER ORGANIZATIONS

The Council has been awarded grants from various state and local governments and other organizations to provide funding for arts and cultural projects and organizations in Calcasieu Parish. The grants are considered to be exchanged transactions. Accordingly, revenue is recognized when earned and expenses are recognized as incurred. Grant activity for the year ended December 31, 2021 was follows:

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 4 – GRANTS FROM GOVERNMENTAL AGENCIES AND OTHER ORGANIZATIONS –  
(Continued)

Refundable advances, beginning of period	\$ 38,127
Grant receipts	177,728
Grant expenditures	<u>(127,419)</u>
	<u>\$ 88,436</u>

NOTE 5 – COMPENSATED ABSENCES

Employees of the Council are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and accordingly no liability has been recorded in the accompanying financial statements. The Council's policy is to recognize the costs of compensated absences when they are actually paid to employees.

NOTE 6 – CONCENTRATION OF CREDIT RISK

The Council maintains its cash accounts in two local commercial banks. Accounts are insured by the Federal Deposit Insurance Company (FDIC) up to \$250,000. At December 31, 2021, the Council had no uninsured cash balances.

NOTE 7 – CONTINGENT LIABILITIES

The Council receives grants for specific purposes that are subject to review and audit by the agency providing funding. Such reviews and audit could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

On August 27, 2020 Hurricane Laura made landfall in Southwest Louisiana as a Category 4 hurricane which was followed by Hurricane Delta on October 8, 2020. Currently, the council is in temporary office facilities due to damages to its prior permanent office facility. The full extent of damages to the Council's facilities or effects on operations have not been determined.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 8 – ECONOMIC DEPENDENCY

The Council receives the majority of its revenues from funds provided through various federal, state and private grants. If significant budget cuts are made at the federal, state, or local level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Local agencies, in Lake Charles, assist in trying to offset these budget reductions by giving donations.

NOTE 9 – LIQUIDITY

At December 31, 2021, the Council has \$323,900 available to meet needs for general expenditures consisting of cash of \$318,524 and accounts receivable of \$5,376. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date.

The Council manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. Cash needs of the Council are expected to be met on a monthly basis from grant and fundraising income. In general, the Council maintains sufficient financial assets on hand to meet thirty days' worth of normal operating expenses.

SUPPLEMENTAL INFORMATION

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2021

	Program Services			Support Services		Total
	Arts and Humanities	Decentralized Arts	Special Projects	Management and General	Fundraising	
Arts fest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank/Credit Card charges	-	-	-	523	-	523
Employee benefits	1,141	-	-	511	104	1,756
Fundraisers expense	-	-	-	-	71,426	71,426
Grant expense	-	144,871	-	-	-	144,871
Insurance	-	-	-	6,707	-	6,707
Legal and professional	-	-	-	7,192	-	7,192
Membership/subscription	2,673	-	-	-	-	2,673
Miscellaneous	7,591	-	-	1,226	-	8,817
Payroll taxes	3,407	-	-	1,415	419	5,241
Public relations	635	-	-	-	-	635
Rent	-	-	-	3,500	-	3,500
Repairs and maintenance	4,095	-	-	-	-	4,095
Salaries	44,656	-	-	18,550	5,496	68,702
Supplies	-	-	-	(328)	-	(328)
Telephone	-	-	-	7,820	-	7,820
Travel	10	-	-	157	-	167
Total expenses	<u>\$ 64,208</u>	<u>\$ 144,871</u>	<u>\$ -</u>	<u>\$ 47,273</u>	<u>\$ 77,445</u>	<u>\$ 333,797</u>

See Independent Accountants' Review Report

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

Year Ended December 31, 2021

Agency Head: Devan Corbello

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 48,173
Benefits - insurance	1,694
Travel	157
Special meals	-

See Independent Accountants' Review Report



## LOUISIANA ATTESTATION QUESTIONNAIRE

Gragson, Casiday & Guillory  
P.O. Drawer 1847  
Lake Charles, LA 70602

October 5, 2022

In connection with your review of our financial statements as of December 31, 2021, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we will make the following representations to you.

### Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include all matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No

### Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

Yes  No

### Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes  No

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.  
Yes  No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).  
Yes  No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.  
Yes  No

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.  
Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.  
Yes  No

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.  
Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.  
Yes  No

We have provided you with all relevant information and access under the terms of our agreement.  
Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.  
Yes  No

We are not aware of any material misstatements in the information we have provided to you.  
Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.  
Yes  No

Gragson, Casiday & Guillory  
October 5, 2022  
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We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No

The previous responses have been made to the best of our belief and knowledge.

Cameron Fultz

Executive Director

ARTS AND HUMANITIES COUNCIL OF  
SOUTHWEST LOUISIANA, INC.  
LAKE CHARLES, LA

AGREED-UPON PROCEDURES

Year Ended December 31, 2021

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

October 3, 2022

To the Board of Directors  
Arts and Humanities Council of Southwest Louisiana, Inc.  
Lake Charles, LA

We have performed the procedures enumerated below, which were agreed to by the Arts and Humanities Council of Southwest Louisiana, Inc. and the Louisiana Legislative Auditor solely to assist the specified parties in evaluating Arts and Humanities Council of Southwest Louisiana, Inc.'s compliance with certain laws and regulations during the year ended December 31, 2021. Management is responsible for the Arts and Humanities Council of Southwest Louisiana, Inc.'s compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Determine the amount of federal, state and local award expenditures for the fiscal year by grant and grant year.

For the fiscal year ended December 31, 2021, the Council did not receive or expend any federal grants. The following are the expenditures for the state and local grants for the fiscal year ended December 31, 2021.

<u>State or Local Grant Name</u>	<u>Grant Year</u>	<u>Amount</u>
State of Louisiana Division of the Arts (DAF)	2019-2020	\$ 4,282
	2020-2021	2,491
City of Lake Charles (LCP)	2020-2021	1,276
	2021-2022	20,250
Louisiana Project Grants	2021-2022	33,766
Southwest LA Convention and Visitors Bureau (TMI)	2018-2019	461
	2020-2021	900
	2021-2022	19,499

Calcasieu Parish Police Jury (CPPJ)	2020-2021	\$ (126)
	2021-2022	<u>13,076</u>
Total expenditures		<u>\$ 95,875</u>

2. For each of the federal, state, and local awards, randomly selected 24 disbursements for each award administered during the period under examination, provided that no more than 30 disbursements are to be selected.

We randomly selected a total of 30 disbursements to test.

3. For the items selected in procedure 2, trace the disbursements to supporting documentation as to proper amount and payee.

We traced the disbursements to supporting documentation and found documentation that 28 of the 30 payments were for the proper amount and made to the correct payee. Supporting documentation for two items could not be found.

Management Response: Due to Hurricane Laura, some of the files were damaged beyond salvage, and could not be retrieved. Steps have been taken to ensure the safety and retrieval of documentation in case of such future events.

4. For the items selected in procedure 2, determine if the disbursements were properly coded to the correct fund and general ledger account.

We determined that 28 of the 30 disbursements were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, determine whether the disbursements received approval from proper authorities.

We determined that 28 of the 30 disbursements received proper approval from proper authorities.

6. For the items selected in procedure 2, determine whether the disbursements complied with the grant agreement related to activities allowed, eligibility and reporting.

We determined that 28 of the 30 disbursements complied with activities allowed, eligibility and reporting.

7. For the programs selected for testing in procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amount agrees.

The DAF program is the only program that requires an annual close-out. The 2020-21 fiscal year was closed out and financial records agreed with the report.

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 (the open meetings law).

The Council is only required to post notice of each meeting and the accompanying agenda on the door of the Council's office building. In 2021 all meetings were held via Zoom call due to office remodeling, as a result of hurricane damages, and agendas were not posted nor advertised.

9. For all grants exceeding \$5,000, determined that each applicable grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for the state grants, included specific goals and objectives and measures of performance.

The Council provided comprehensive budgets to the applicable grantor agencies for all programs. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects and plans showing specific goals and objectives and measures of performance.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectfully, on certain laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Arts and Humanities Council of Southwest Louisiana, Inc. and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Shagun, Cassidy: Shillory*