

SABINE HUMANE SOCIETY, INC.

**ANNUAL FINANCIAL REPORT
JULY 31, 2023**

Sabine Humane Society, Inc.
Financial Report
July 31, 2023

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Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
of the Sabine Humane Society, Inc.

We have reviewed the accompanying financial statements of the Sabine Humane Society, Inc. (a nonprofit organization), which comprise the statement of financial position as of July 31, 2023, and the related statements of activities, functional expenses 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.

Accountant's 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 American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. 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 Sabine Humane Society, Inc. and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's 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 conformance with accounting principles generally accepted in the United States of America.

Other Matter Paragraphs

Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to the Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are not a required part of the basic financial statements. This information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated October 2, 2023, on the results of our agreed-upon procedures on pages 16 through 18. In addition, the Louisiana Attestation Questionnaire is presented on pages 20 through 22.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

October 2, 2023

FINANCIAL STATEMENTS

Sabine Humane Society, Inc.
Statement of Financial Position
Year Ended July 31, 2023

ASSETS:

Current Assets:

Cash & Cash Equivalents	\$ 706,446
Tax Property Receivables	3,691
Prepaid Insurance	<u>2,143</u>
Total Current Assets	<u>\$ 712,280</u>

Non-current Assets:

Capital Assets:

Property & Equipment	\$ 631,775
Less: Accumulated Depreciation	<u>(220,413)</u>
Capital Assets, net	<u>\$ 411,362</u>

Other Assets:

Deposits	\$ <u>575</u>
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Total Assets	<u>\$1,124,217</u>
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LIABILITIES:

Current Liabilities:

Accounts Payable	\$ 5,814
Accrued Wages	5,315
Payroll Liabilities	<u>2,827</u>
Total Current Liabilities	<u>\$ 13,956</u>

NET ASSETS:

Without Donor Restrictions	<u>\$1,110,261</u>
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Sabine Humane Society, Inc.
Statement of Activities
Year Ended July 31, 2023

	<u>Without Donor Restrictions</u>
Revenues:	
Property Taxes	\$ 437,832
State Revenue Sharing	11,073
Adoptions	8,875
Contributions	21,132
Membership Dues	1,490
Interest	3,248
Other	<u>1,160</u>
Total Revenues	\$ <u>484,810</u>
Expenses:	
Program Services-	
Animal Care	\$ 314,968
Supporting Services-	
Management & General	88,217
Fundraising	<u>1,800</u>
Total Expenses	\$ <u>404,985</u>
Increase in Net Assets	\$ 79,825
Net Assets, Beginning of Year	<u>1,030,436</u>
Net Assets, End of Year	<u>\$1,110,261</u>

See accompanying notes and independent accountant's review report.

Sabine Humane Society, Inc.
Statement of Functional Expenses
For the Year Ended July 31, 2023

	Program	Supporting Services			Total
	Services	Management		Total	
EXPENSES:	<u>Animal Care</u>	<u>& General</u>	<u>Fundraising</u>	<u>Supporting</u>	<u>Total</u>
				<u>Services</u>	<u>Expenses</u>
Marketing & Promotions	\$ -	\$ -	\$1,800	\$ 1,800	\$ 1,800
Accounting Services	-	22,025	-	22,025	22,025
Auto Expense	3,452	1,151	-	1,151	4,603
Depreciation	19,259	6,419	-	6,419	25,678
Feed & Supplies	20,968	-	-	-	20,968
Insurance	5,333	1,778	-	1,778	7,111
Medicine	37,983	-	-	-	37,983
Office Expense	1,413	4,240	-	4,240	5,653
Operating Supplies	15,285	5,095	-	5,095	20,380
Outside Services	3,817	1,272	-	1,272	5,089
Repairs & Maintenance	17,580	5,860	-	5,860	23,440
Telephone	2,475	825	-	825	3,300
Utilities	14,164	4,721	-	4,721	18,885
Veterinary Fees	68,748	-	-	-	68,748
Volunteer Appreciation	176	59	-	59	235
Wages & Related Taxes	104,315	34,772	-	34,772	139,087
	<u>\$314,968</u>	<u>\$88,217</u>	<u>\$1,800</u>	<u>\$90,017</u>	<u>\$404,985</u>

See accompanying notes and independent accountant's review report.

Sabine Humane Society, Inc.
Statement of Cash Flows
Year Ended July 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received for operations	\$ 477,870
Cash payments to vendors	(239,787)
Cash payments to employees	(139,087)
Interest received	<u>3,248</u>
Net cash provided by Operating Activities	\$ 102,244

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Assets, Furniture & Equipment	<u>(88,587)</u>
Net Increase in Cash	\$ 13,657
Cash at Beginning of Year	<u>692,789</u>
Cash at End of Year	<u>\$ 706,446</u>

See accompanying notes and independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

Sabine Humane Society, Inc.
Notes to Financial Statements
July 31, 2023

Introduction:

The Sabine Humane Society, Inc. (hereafter referred to as the Society) was incorporated as a nonprofit organization on November 10, 1997, under the laws of the State of Louisiana. The Society serves all of Sabine Parish. The purpose of the Society is the prevention of cruelty to animals, relief of suffering among animals, and the extension of humane education. The Society operates under a five-member Board of Directors, whose term of appointment is three years.

1. Significant Accounting Policies:

The accounting and reporting policies of Sabine Humane Society, Inc., conform to generally accepted accounting principles as applicable to non-profit organizations, and are applied on a consistent basis between periods.

The following is a summary of certain significant accounting policies and practices:

A. Financial Statement Presentation - The Society has adopted FASB Accounting Standard Update 2016-14 "*Not-for-Profit Organizations (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*". Under FASB ASU 2016-14, the Society 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 Society's management and the board of directors. The revenues received and expenses incurred in conducting the mission of the Society are included in this category. The Society has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of the Society; therefore, the Society's policy is to record these net assets as without donor restrictions.
- 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 Society or by the passage of time. Other donor restrictions are perpetual in nature, whereby, 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 with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

As of July 31, 2023, all net assets were without donor restrictions.

B. Basis of Accounting - The Society uses the accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when they are incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

C. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures 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.

Sabine Humane Society, Inc.
Notes to Financial Statements
July 31, 2023

- D. Capital Assets - Depreciation on all exhaustible capital assets is charged as an expense against the operations of the Society. Assets are recorded at cost if purchased or at market value at time of donation. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets ranging from 3 to 50 years. Depreciation expense for the current year is \$25,678. Accumulated depreciation was \$220,413 at July 31, 2023.
- E. Long-Term Liabilities - The Society had no long-term debt as of July 31, 2023.
- F. Income Taxes - The Society is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as "other than a private foundation". Therefore, no provision for income taxes has been made in the financial statements. The Society is required to file an annual Form 990, *Return of Organization Exempt from Income Tax*. There was no unrelated business income for the prior ended July 31, 2023, which is not covered by this exemption.
- G. Cash and Equivalents - For the statements of cash flows, the Society considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.
- H. Functional Allocation of Expenses - Functional expenses are allocated between program services and supporting services. Supporting services include fundraising and administrative activities. General and 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 Society.
- I. Recently Adopted Accounting Standards – In September, 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2020-07, *Presentation and Disclosures of Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)*. The standard requires not-for-profit entities to expand their financial statement presentation and disclosure of contributed nonfinancial assets (commonly referred to as gifts-in-kind). The standard includes disclosure of information on an entity's policies on contributed nonfinancial assets about monetization and utilization during the reporting period, information on donor-imposed restrictions, and valuation techniques. The new standard, as amended, is to be applied retrospectively, to annual reporting periods beginning after June 15, 2021, and interim periods within annual reporting periods beginning after June 15, 2022. The Society adopted the standard on a retrospective basis as of July 1, 2021. The standard did not have a material impact on the financial statements. The Society has updated disclosures as necessary (See Note 5).
2. Cash and Cash Equivalents:

On July 31, 2023, cash and cash equivalents totaled \$706,446 (book balances), including \$200 in petty cash and \$31,282 in a certificate of deposit. Bank balances on July 31, 2023 totaled \$707,485. Bank balances of \$389,841 was secured by FDIC Insurance, with the remaining balance of \$317,644 being secured by a standby letter of credit from FHL Bank.

Sabine Humane Society, Inc.
Notes to Financial Statements
July 31, 2023

3. Capital Assets:

A summary of changes in capital assets for the Society for the year ended July 31, 2023, is as follows:

	Balance <u>7/31/22</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>7/31/23</u>
Non-Depreciable Capital Assets-				
Land	\$ <u>39,754</u>	\$ <u>23,010</u>	\$ <u>0</u>	\$ <u>62,764</u>
Depreciable Capital Assets-				
Buildings	\$ 417,219	\$ 46,057	\$ 0	\$ 463,276
Vehicles	55,078	0	0	55,078
Equipment	<u>31,137</u>	<u>19,520</u>	<u>0</u>	<u>50,657</u>
Total Depreciable Capital Assets	\$ <u>503,434</u>	\$ <u>65,577</u>	\$ <u>0</u>	\$ <u>569,011</u>
Total Capital Assets	\$ <u>543,188</u>	\$ <u>88,587</u>	\$ <u>0</u>	\$ <u>631,775</u>
Less: Accumulated Depreciation	\$(<u>194,735</u>)	\$(<u>25,678</u>)	\$ <u>0</u>	\$(<u>220,413</u>)
Total Capital Assets, Net	\$ <u>348,453</u>	\$ <u>62,909</u>	\$ <u>0</u>	\$ <u>411,362</u>

Depreciation expense for the current year totaled \$25,678.

4. Compensation Paid to Board Members:

The members of the Board of Directors receive no compensation for their services.

5. Contributions:

Contributions received are recorded as support with or without donor restrictions depending on the existence or nature of any donor-imposed restrictions. Current year contributions in the amount of \$21,132 were without donor restrictions.

Contributions of Nonfinancial Assets –

The Society received no contributions of nonfinancial assets for the year ending July 31, 2023.

6. Ad Valorem Taxes:

Taxes are levied by the Society in June or July and are billed to taxpayers in November. Ad valorem taxes attach as an enforceable lien on property as of December 31 of each year. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are recognized as revenue when billed.

The Sabine Parish Sheriff's Office bills and collects property tax for the Society. Collections are remitted to the Society monthly. Total taxes remitted to the Society during the current year were \$437,832. Ad Valorem taxes approximate 90% of the Society's total revenue for the current year.

Sabine Humane Society, Inc.
Notes to Financial Statements
July 31, 2023

6. Ad Valorem Taxes (continued):

Property Tax Calendar

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 15
Total taxes are due	December 31
Penalties and interest added	January 31
Lien date	January 31
Tax Sale	May 15

The Society is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose after the approval by the voters of the Parish.

Assessed values are established by the Sabine Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land
10% residential improvements
15% industrial improvements
15% machinery
15% commercial improvements
25% public service properties, excluding land

For the year ended July 31, 2023, taxes of 1.68 mills were levied on property with an assessed valuation totaling \$315,636,357. Louisiana law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$40,607,369 of the assessed value in 2022.

Tax Abatement –

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. Under agreements entered into by the State of Louisiana, through the Louisiana Industrial Ad Valorem Tax Exemption program, the Sabine Humane Society ad valorem tax revenues were reduced by \$9,361 for the current year.

7. Asset Liquidity:

The Society regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Society considers all expenditures related to its regular, recurring, and ongoing program service activities as well as the conduct of services undertaken to support those activities to be general expenditures. The Society anticipates revenues to be sufficient to meet its general expenditure needs.

Sabine Humane Society, Inc.
Notes to Financial Statements
July 31, 2023

7. Asset Liquidity (continued):

The Society does not consider assets including deposits and fixed assets to be available for general expenditure. Deposits cannot be liquidated without terminating necessary services. Fixed assets cannot be liquidated due to donor and self-imposed restrictions. As of July 31, 2023, the following schedule identifies financial assets that could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash and cash equivalents	\$ 706,446
Taxes Receivables	3,691
Prepaid Insurance	2,143
Deposits	575
Fixed Assets, net of accumulated depreciation	<u>411,362</u>
Total financial assets, period end	\$1,124,217
Less, those unavailable for general expenditures within one year, due to:	
Fixed Assets, net of accumulated depreciation	411,362
Deposits	<u>575</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 712,280</u>

8. Related Party Transactions:

The Society had no identified related party transactions for the year ended July 31, 2023.

9. Subsequent Events:

Management has evaluated events through October 2, 2023, the date which the financial statements were available for issue. There were no items to be reported.

SUPPLEMENTARY INFORMATION

Sabine Humane Society, Inc.
 Schedule of Compensation, Benefits and Other Payments to
 Agency Head or Chief Executive Officer
 For the Year Ended July 31, 2023

Agency Head Name: Jackie Conyer, Board President

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits - Insurance	0
Benefits - Retirement	0
Benefits - SS/Medicare	0
Car Allowance	0
Cell Phone	0
Dues	0
Vehicle Rental	0
Per Diem	0
Reimbursements	0
Travel	0
Other	<u>0</u>
Total	\$0

T | C | B | T
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Sabine Humane Society, Inc.
520 McDonald Dr.
Many, Louisiana 71449

We have performed the procedures enumerated below, which were agreed to by the Sabine Humane Society, Inc. and the Louisiana Legislative Auditor, on the Society's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended July 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Society's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties.

Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

FEDERAL, STATE, AND LOCAL AWARDS

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Society's management.

The Society had no federal, state or local government grant award expenditures for the fiscal year.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Not applicable.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

Not applicable.

5. Report whether the selected disbursements were approved in accordance with the Society's policies and procedures.

No exceptions noted.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Not Applicable.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Society's financial records; and report whether the amounts in the close-out reports agree with the Society's financial records.

Not Applicable.

OPEN MEETINGS

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit Society is subject to the open meetings law.

Management represented that the Society is only required to post a notice of each meeting and the accompanying agenda on their website and in flyers they distribute.

BUDGET

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Society provided to the applicable federal, state or local grantor. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

Not Applicable.

STATE AUDIT LAW

10. Report whether the Society provided for a timely report in accordance with R.S. 24:513.

The Society's report was submitted to the Legislative Auditor before the statutory due date of January 31, 2023.

11. Inquire of management and report whether the Society entered 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 Society was not in compliance with R.S. 24:513 (the audit law).

The Society's management represented that the Society did not enter into any contracts during the fiscal year that were subject to the public bid law.

PRIOR YEAR COMMENTS

12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

Not Applicable.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Society's compliance with the foregoing matters. 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.

We are required to be independent of Sabine Humane Society, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the Society's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

October 2, 2023

OTHER REPORTING REQUIREMENTS

SABINE HUMANE SOCIETY
LOUISIANA ATTESTATION QUESTIONNAIRE

Thomas, Cunningham, Broadway & Todtenbier
Certified Public Accountants
321 Bienville Street
Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of July 31, 2023, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we 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 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

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

General

We acknowledge that 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 disclosed to you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including any communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all 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 my belief and knowledge.

Signed by: Diana Migliai, VP
Jackie Conyer - President

September 8, 2023
Date