

**CAPITAL AREA FAMILY
JUSTICE CENTER, INC.**

Baton Rouge, Louisiana

Financial Report

Year Ended December 31, 2021

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KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Capital Area Family Justice Center, Inc.
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of the Capital Area Family Justice Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, 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 review engagements contained *Government Auditing Standards*, issued by the United States Comptroller General. 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 Capital Area Family Justice Center, Inc. and to meet our other 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 accordance with accounting principles generally accepted in the United States of America.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
June 28, 2022

FINANCIAL STATEMENTS

CAPITAL AREA FAMILY JUSTICE CENTER, INC.
Baton Rouge, Louisiana

Statements of Financial Position
December 31, 2021

	<u>2021</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 135,218
Prepaid expenses	<u>4,064</u>
Total current assets	<u>139,282</u>
Non-current assets:	
Security Deposit	11,081
Furniture, Fixtures, and Equipment, net	<u>198,793</u>
Total non-current assets	<u>209,874</u>
Total assets	<u>\$ 349,156</u>
LIABILITIES AND NET ASSETS	
Current liabilities:	
Accounts Payable	\$ 2,650
Payroll Liabilities	5,828
Other liabilities	<u>1,687</u>
Total current liabilities	<u>10,165</u>
Net assets:	
Without donor restrictions	<u>338,991</u>
Total liabilities and net assets	<u>\$ 349,156</u>

See accompanying notes and independent accountant's review report.

CAPITAL AREA FAMILY JUSTICE CENTER, INC.
Baton Rouge, Louisiana

Statement of Activities
For The Years Ended December 31, 2021

	<u>2021</u>
Changes in Net Assets Without Donor Restrictions:	
Revenues, Gains, and Other Support	
Fees and Grants from Governmental Agencies	\$ 403,676
Miscellaneous Income	<u>26,659</u>
Total Revenues, Gains and Public Support	<u>430,335</u>
Expenses:	
Program Services	347,429
Supporting Services:	
Management and general	<u>127,609</u>
Total Expenses	<u>475,038</u>
Change in net assets without donor restrictions	(44,703)
Net assets, beginning of year	<u>383,694</u>
Net assets, end of year	<u>\$ 338,991</u>

See accompanying notes and independent accountant's review report.

CAPITAL AREA FAMILY JUSTICE CENTER, INC.
Baton Rouge, Louisiana

Statement of Functional Expenses
For the Year Ended December 31, 2021

	Program Services	Support Services	Total
	Victim Assistance	Administrative and General	
Compensation and Related Expenses			
Salaries	\$ 80,468	\$ 26,823	\$ 107,291
Employee Benefits			
Payroll Taxes	6,325	2,108	8,433
Medical Insurance	<u>9,405</u>	<u>3,135</u>	<u>12,540</u>
	96,198	32,066	128,264
Advertising	793	265	1,058
Depreciation	15,129	5,043	20,172
Fund Raising/Special			
Events	548	-	548
Information Technology	3,136	1,045	4,181
Insurance	5,345	1,782	7,127
Interest	-	229	229
Legal and Professional	114,178	38,059	152,237
Miscellaneous	6,572	2,785	9,357
Postage and printing	-	112	112
Rent	99,821	33,274	133,095
Repairs and Maintenance	-	11,202	11,202
Supplies	4,224	1,408	5,632
Telephone	975	325	1,300
Taxes and licenses	510	-	510
Travel	<u>-</u>	<u>14</u>	<u>14</u>
Totals	<u>\$ 347,429</u>	<u>\$127,609</u>	<u>\$475,038</u>

See accompanying notes and independent accountant's review report.

CAPITAL AREA FAMILY JUSTICE CENTER, INC.
Baton Rouge, Louisiana

Statements of Cash Flows
For the Year Ended December 31, 2021

	<u>2021</u>
Cash flows from operating activities:	
Change in net assets	\$ <u>(44,703)</u>
Adjustments to Reconcile Increase in Net Assets to Net Cash Flow from Operating Activities:	
Depreciation	20,172
Decrease (increase) in Operating Assets	
Other receivables	153
Prepaid Expenses	(4)
Increase (decrease) in Operating Liabilities	
Accounts Payable	1,415
Accrued expenses	5,828
Other liabilities	<u>1,417</u>
Total Adjustments	<u>28,981</u>
Net Cash Used By Operating Activities	(15,722)
Cash flows from investing activities:	
Purchase of Property and Equipment	<u>(95,451)</u>
Net change in cash and cash equivalents	(111,173)
Cash and cash equivalents, beginning of year	<u>246,391</u>
Cash and cash equivalents, end of year	<u>\$ 135,218</u>
Supplementary cash flow information:	
Interest paid	<u>\$ 229</u>

See accompanying notes and independent accountant's review report.

Capital Area Family Justice Center, Inc.
Baton Rouge, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

Capital Area Family Justice Center, Inc. (the Organization) is a nonprofit corporation organized under the laws of Louisiana on May 29, 2019. The corporation was formed for the purpose of empowering victims of family violence with resources necessary to maintain safety and stability for themselves and their families. The Organization's mission is "to provide survivors of domestic and dating violence with the opportunity to create safer, more stable lives for themselves and their children by providing in-depth, professionally supported, comprehensive services." The Organization serves the survivors and families of East Baton Rouge and surrounding communities. A Board of Directors manages the operations of the Organization, and those Directors receive no compensation for their services. The Organization is primarily funded through grants from various organizations and agencies as well as contributions from private foundations, corporations, and individuals.

(B) Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

(C) Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that will be met, either (1) by incurring expenses satisfying the restricted purpose (purpose restricted), and/or passage of time or other events (time restricted), or (2) will never expire (perpetual in nature). 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.

(D) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at December 31, 2021.

Capital Area Family Justice Center, Inc.
Baton Rouge, Louisiana

Notes to the Financial Statements

(E) Receivables

Receivables are stated at unpaid balances. The Organization provides for losses on accounts receivable using the direct write off method. It is the Organization's policy to write off uncollectible receivables when management determines the receivable will not be collected. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance amount would be immaterial at December 31, 2021.

(F) Furniture, Fixtures and Equipment

Furniture, fixtures, and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of furniture, fixtures and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Organization maintains a threshold level of \$500 or more for capitalizing assets.

(G) Compensated Absences

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

(H) Revenue and Expense Recognition

Contributions are recognized when the donor makes a commitment to give and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other 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. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

(I) Financial Awards

Awards are based on funds allocated to the Louisiana Commission on Law Enforcement (LCLE) by the State of Louisiana. Revenues are recorded based on budget appropriations submitted to the LCLE by the Organization. In the statement of activities, these revenues are referred to as Fees and Grants from Governmental Agencies.

Capital Area Family Justice Center, Inc.
Baton Rouge, Louisiana

Notes to the Financial Statements

(J) Donated Services and Materials

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization had no donated goods and supplies or professional services during the year.

(K) Functional Allocation of Expenses

Expenses are summarized and categorized based on their function classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation based on time used for those functions.

(L) Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense was \$1,058 for the year ended December 31, 2021.

(M) 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 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.

(2) Furniture, Fixtures and Equipment

The following is a summary of furniture, fixtures and equipment and the corresponding accumulated depreciation for the year ended December 31, 2021:

Leashold improvements	\$140,104
Furniture and fixtures	37,512
Machinery and equipment	23,869
Software	23,960
Less: Accumulated Depreciation	<u>(26,652)</u>
Furniture, Fixtures and Equipment, net	<u>\$198,793</u>

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. Furniture, Fixtures, and equipment are depreciated over three to fifteen years. Depreciation expense was \$20,172 for the year ended December 31, 2021.

Capital Area Family Justice Center, Inc.
Baton Rouge, Louisiana

Notes to the Financial Statements

(3) Operating Lease

During 2020, the Organization entered into an operating lease agreement for five years terminating on April 15, 2025, with monthly payments of \$11,081. At the termination of the lease, the Organization has three options to extend the term of the lease, each option for an additional five-year period. Payments of \$133,095 during December 31, 2021 was recognized as rent expense. Future minimum lease payments are as follows:

<u>Year Ended</u>	<u>Amount</u>
2022	\$ 132,972
2023	132,972
2024	132,972
2025	<u>42,477</u>
	<u>\$ 441,393</u>

(4) Financial Instruments

Financial instruments which potentially subject the Organization to concentrations of credit risk include temporary cash investments. The Organization maintains its cash funds in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2021, the Organization did not exceed the insured limits.

(5) Liquidity and Availability of Resources

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash and Cash Equivalents	\$ 135,218
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As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(6) Concentration

The Organization received 94% of its total revenue from the Louisiana Commission on Law Enforcement from the State of Louisiana Department of Corrections. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

Capital Area Family Justice Center, Inc.
Baton Rouge, Louisiana

Notes to the Financial Statements

(7) Compensation, Benefits, and Other Payments to Executive Director

A detail of compensation, benefits, and other payments paid to Renee Craft, Executive Director, is as follows:

<u>Purpose</u>	
Salary	\$ 85,000
Health Insurance	9,537
Reimbursements	<u>1,300</u>
Total	<u>\$ 95,837</u>

(8) Income Taxes

The Organization is a nonprofit organization exempt from Federal and State income taxes. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(9) Line of Credit

In June 2021, the Organization obtained a \$50,000 nondisclosable revolving line of credit with a fixed rate of 5.00% from b1Bank to help finance its short-term capital needs. Interest is payable quarterly on outstanding balances. At December 31, 2021, the amount owed on the line of credit was \$0 with \$50,000 available to draw.

(10) Subsequent Events

The Organization has evaluated subsequent events through June 28, 2022, the date which the financial statements were available to be issued.

Capital Area Family Justice Center, Inc.
Baton Rouge, Louisiana

Notes to the Financial Statements

(11) Recent Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842) intended to improve financial reporting regarding leasing transactions. The new standard affects all companies and organizations that lease assets and liabilities for the rights and obligations created by those leases if the lease terms are more than 12 months. The guidance also will require qualitative quantitative disclosures providing additional information about the amounts recorded in the financial statements. The amendments in this update are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. The Organization is evaluating the potential impact of the amendment on the Organization's financial statements.

**ATTESTATION REPORT
AND
QUESTIONNAIRE**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
 Capital Area Family Justice
 Center, Inc. and the
 Louisiana Legislative Auditor

We have performed the procedures enumerated below of the Capital Area Family Justice Center, Inc.’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization’s management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization’s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and 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 Organization’s management.

The Organization provided us with the following list of expenditures made for the federal grant awards received during the fiscal year ended December 31, 2021:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	2020		\$450,038

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 Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

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

All disbursements were coded to the correct general ledger accounts.

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

The Organization's policies and procedures state that the executive director and Treasurer must approve all disbursements. The executive director can sign checks for up to \$2,000. Documentation supporting each of the selected disbursements included the signature of the executive director.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each of the disbursements 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.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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 Organization's financial records, and report whether the amounts in the close-out reports agree with the Organization's financial records.

Management represented there were no close out reports related to the grant.

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/lala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

The Organization is not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. 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.

The Organization provided documentation that budgets were submitted to the applicable state grantor agency for the grants exceeding five thousand dollars.

State Audit Law

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

The Organization’s report was submitted to the Legislative Auditor before the statutory due date of June 30, 2022.

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

The Organization’s management represented that the Organization 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.

Management represented that there were no prior year suggestions, exceptions, recommendations, and/or comments to have been resolved.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement 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. 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 Organization’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 the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Organization'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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
June 28, 2022

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

_____ (Date Transmitted)

_____ (CPA Firm Name)
Kolder, Slaven, & Company, LLC
_____ (CPA Firm Address)
200 South Main Street
_____ (City, State Zip)
Abbeville, LA 70510

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 (date) 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 [X] No [] N/A []

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 [X] No [] N/A []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation. Yes [X] No [] N/A []

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 [X] No [] N/A []

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). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “[Open Meeting FAQs](#),” available on the Legislative Auditor’s website to determine whether a non-profit agency is subject to the open meetings law.**

Yes [X] No [] N/A []

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 [X] No [] N/A []

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513. Yes [X] No [] N/A []

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 N/A

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 N/A

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 N/A

Prior-Year Comments

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

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

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 N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A


We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including 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.

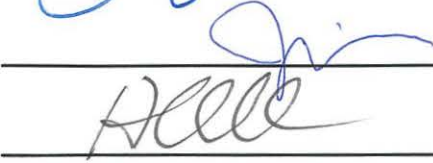
Yes No N/A


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 N/A

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

 Secretary 6-19-22 Date

 Treasurer 6/23/22 Date

 President 6-16-22 Date