

New Orleans Ballet Theatre, Inc. dba  
New Orleans Ballet Theatre

Financial Statements and Independent Accountants' Review Report

December 31, 2021

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## **Independent Accountants' Review Report**

To the Board of Directors of  
New Orleans Ballet, Inc. dba New Orleans Ballet Theatre  
New Orleans, Louisiana

We have reviewed the accompanying financial statements of New Orleans Ballet, Inc. dba New Orleans Ballet Theatre (a nonprofit organization), which comprise the statement of financial 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 the 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 engagements 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 the modified cash basis of accounting. We believe the results of our procedures provide a reasonable basis for our conclusions.

We are required to be independent of New Orleans Ballet Theatre 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 for them to be in accordance with to be in accordance with accounting principles generally accepted in the United States of America.

### **Supplementary Information**

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

*Hymel & Ready, apac*

June 29, 2023



**New Orleans Ballet Theatre**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2021**

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**Assets**

**Current Assets**

Cash	\$	471,379
Money Market Funds		488,121
Investments - Equity		86,700
Accounts Receivable		<u>287,468</u>

**Total Current Assets** 1,333,668

**Total Assets** \$ 1,333,668

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$	<u>5,364</u>
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**Total Current Liabilities** 5,364

**Net Assets**

Without Donor Restrictions	\$	<u>1,328,304</u>
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**Total Net Assets** 1,328,304

**Total Liabilities and Net Assets** \$ 1,333,668

See accompanying notes and independent accountants' review report.

**New Orleans Ballet Theatre**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues and Support</b>			
Program Service Revenue	\$ 432,737	\$ -	\$ 432,737
Grants	372,247	-	372,247
Contributions	47,905	-	47,905
LED - Live Production Performance Cre	62,030	-	62,030
Interest Income	3,339	-	3,339
Unrealized gains (losses) on investmen	19,480	-	19,480
<b>Total Revenues and Support</b>	<u>937,738</u>	<u>-</u>	<u>937,738</u>
<b>Expenses</b>			
Program Services	333,408	-	333,408
Supporting Services:			
Management and General	68,716	-	68,716
Fundraising	2,398	-	2,398
<b>Total Expenses</b>	<u>404,522</u>	<u>-</u>	<u>404,522</u>
<b>Change in Net Assets</b>	533,216	-	533,216
<b>Net Assets, Beginning of Year</b>	<u>795,088</u>	<u>-</u>	<u>795,088</u>
<b>Net Assets, End of Year</b>	<u>\$ 1,328,304</u>	<u>\$ -</u>	<u>\$ 1,328,304</u>

See accompanying notes and independent accountants' review report.

**New Orleans Ballet Theatre**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Program Services</b>	<b>Supporting Services</b>		<b>Total</b>
		<b>Management and General</b>	<b>Fundraising</b>	
Salaries	\$ 213,563	\$ 30,750	\$ -	\$ 244,313
Production Cots	33,532	-	2,398	35,930
Advertising	-	8,875	-	8,875
Payroll Taxes	6,519	540	-	7,059
Occupancy	79,794	11,550	-	91,344
Office Supplies	-	5,651	-	5,651
Outside Services	-	11,268	-	11,268
Travel	-	82	-	82
<b>Total Expenses</b>	<b>\$ 333,408</b>	<b>\$ 68,716</b>	<b>\$ 2,398</b>	<b>\$ 404,522</b>

See accompanying notes and independent accountants' review report.

**New Orleans Ballet Theatre**  
**STATEMENTS OF CASH FLOWS - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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<b>Cash Flows from Operating Activities</b>	
Change in Net Assets	\$ 533,216
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by Operating Activities:	
Unrealized Gains	(19,480)
Changes in assets and liabilities	
Increase in Accounts Receivable	(286,881)
Increase in Accounts Payable	<u>4,141</u>
<b>Net Cash Provided by Operating Activities</b>	<u>230,996</u>
<b>Net Increase in Cash</b>	230,996
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>728,504</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 959,500</u></u>

See accompanying notes and independent accountants' review report.

# NEW ORLEANS BALLET, INC. dba NEW ORLEANS BALLET THEATRE

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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### 1. Nature of Organization

New Orleans Ballet, Inc. dba New Orleans Ballet Theatre (NOBT) is a Louisiana not-for-profit entity that was established in 2002.

NOBT was created with the mission to be the premier resident ballet company of the Gulf South, internationally renowned for world-class performances, innovate choreography and outstanding professional training, enriching our community and expanding access to dance.

### 2. Summary of Significant Accounting Policies

The principal accounting policies applied in the preparation of New Orleans Ballet Theatre's financial statements are as follows:

**Basis of Accounting** – The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities in accordance with accounting principles generally accepted in the United States of America (GAAP) as promulgated by the Financial Accounting Standards Board (FASB).

**Basis of Presentation** – The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions.

**Use of Estimates** – The preparation of financial statements in accordance 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, disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents** – For purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Grants and Contracts Receivable** – NOBT receives funding from state and local agencies for administering various grants and contracts. Management monitors the receivables and assesses the collectability of accounts on a monthly basis. NOBT records an allowance for uncollectible accounts based on an assessment of the receivables, taking into consideration the nature of the account and aging of the balance. For the year ended December 31, 2022, management has determined that all amounts were collectible and no allowance was necessary.

**Revenue Recognition** – Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions.



# NEW ORLEANS BALLET, INC. dba NEW ORLEANS BALLET THEATRE

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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### 2. Summary of Significant Accounting Policies (continued)

**Investments** – Investments in marketable securities and mutual funds with readily determinable fair values and all investments in debt securities are reported at fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities as increases or decreases in net assets without donor restrictions unless their use is with restrictions by explicit donor stipulations or law. Dividend, interest, and other investment income are recorded as increases in net assets without donor restriction unless the use is restricted by the donor.

FASB ASC topic 820, Fair Value Measurements and Disclosures, emphasizes market based measurement and, in doing so, stipulates a fair value hierarchy. The hierarchy is based on the type of inputs, or data used, to measure fair value. The fair value hierarchy is summarized below:

Level 1 lies at the top of the hierarchy. Inputs are quoted prices in active markets.

Level 2 inputs are in the middle of the hierarchy, where data is adjusted from similar items traded in markets that are active markets or from identical or similar items in markets that are not active. Level 2 inputs do not stem directly from quoted prices.

Level 3 inputs are unobservable and require the entity to develop its own assumptions.

No Level 2 or Level 3 inputs were used by NOBT.

**Income Taxes** – NOBT is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under Section 121(5) of Title 47 of the Louisiana Revised Statutes of 1950. However, income from certain activities not directly related to NOBT's tax-exempt purpose may be subject to taxation as unrelated business income. In addition, NOBT qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

As of December 31, 2022, NOBT had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The 2019 through 2021 tax years remain subject to examination by the IRS. NOBT does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

**Expense Allocation** – The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Advertising** – All non-direct response advertising costs are expensed as incurred and included in advertising expenses. Advertising expense amounted to \$8,875 for the year ended December 31, 2022.

# NEW ORLEANS BALLET, INC. dba NEW ORLEANS BALLET THEATRE

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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### 2. Summary of Significant Accounting Policies (continued)

**Revenue Recognition – Promises to Give, Grants, and Contributions** – Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions expire in the reporting period in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met. There were no conditional promises to give as of December 31, 2022.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributed services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by NOBT. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

**Performing Arts Income** – Performing arts income is comprised of predominately ticket sales for ballet productions and musical performances. Income is recognized at the point of sale when the exchange transaction occurs, as one performance obligation. Income from ticket sales received in advance is deferred and recognized over the period to which the performances relate.

### 3. Liquidity and Availability of Financial Assets

The following reflects NOBT's financial assets as of December 31, 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include amounts set aside for future capital project funding. However, amounts already appropriated for general expenditure within one year of the balance sheet date have not been subtracted as unavailable.

Financial Assets:	
Cash and cash equivalents	\$ 959,500
Accounts Receivable	287,468
Investments	<u>86,700</u>
Financial assets at year-end	1,333,668
Less those unavailable for general expenditure within one year	<u>-</u>
Financial assets available for general expenditures within one year	<u>\$ 1,333,668</u>

**NEW ORLEANS BALLET, INC. dba NEW ORLEANS BALLET THEATRE**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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**4. Significant Concentrations of Risk**

The Organization maintains its cash account in a checking account at a commercial bank located in Louisiana. Accounts at this bank are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of December 31, 2021, the Organization had cash balances totaling \$471,379.

**5. Investments**

The following is a summary of the estimated fair value of the Organization's investments as of December 31, 2021:

	Fair Value	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Un- observable Inputs (Level 3)
Equities	<u>\$ 86,700</u>	<u>\$ 86,700</u>	<u>-</u>	<u>-</u>

Investment earnings consist of the following for the year ended December 31, 2021:

Interest and dividends	\$ 3,327
Unrealized Gain on investments	<u>19,480</u>
Total	<u>\$ 22,807</u>

**6. Subsequent Events**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 29, 2023, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**New Orleans Ballet Theatre**

**SUPPLEMENTARY INFORMATION:  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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**Agency Head Name/Title:** Lisa MacCurdy, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	-
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

There were no government funds used to compensate the agency head during the year ended December 31, 2021.

New Orleans Ballet Theatre, Inc. dba  
New Orleans Ballet Theatre

Agreed-Upon Procedures

December 31, 2021

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## **Independent Accountants' Report on Applying Agreed-Upon Procedures**

To the Board of Directors of  
New Orleans Ballet, Inc. dba New Orleans Ballet Theatre  
New Orleans, Louisiana

We have performed the procedures enumerated below on the New Orleans Ballet, Inc. dba New Orleans Ballet Theatre's (NOBT) 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 Association's management is responsible for its financial records and compliance with applicable laws and regulations.

NOBT 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 Association'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. This 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 attached in Schedule "1."

We were engaged by the Association 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 applicable standards of Government Auditing Standards. 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 Association'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 New Orleans Ballet, Inc. dba New Orleans Ballet Theatre 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 NOBT'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.

*Hymel & Ready, apac*  
June 29, 2023



**NEW ORLEANS BALLET, INC. dba NEW ORLEANS BALLET THEATRE**

**AGREED-UPON PROCEDURES  
DECEMBER 31, 2021**

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**Federal, State, and Local Awards**

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

**Results:** The organization provided us with the following list of expenditures made for federal and state grant awards received during the year ended December 31, 2021:

Federal, State, or Local Grant Name	Grant Year	CFDA #	Amount
Louisiana Division of the Arts	2021	N/A	\$ 5,000
Shuttered Venue Operators Grant	2021	59.075	334,747
Total Expenditures			\$ 339,747

2. **Procedures:** 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.

**Results:** Six selections were made from each of the 2 grants.

3. **Procedures:** 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.

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

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

**Results:** All selected disbursements were properly coded to the correct fund and general ledger account.

5. **Procedures:** Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

**Results:** All selected disbursements indicated approval in accordance with the Organization's policies and procedures.

6. **Procedures:** 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.

*Activities allowed or unallowed*

**Results:** All selected disbursements complied with allowability requirements

*Allowable Costs/Cost Principles*

**Results:** All selected disbursements complied with allowability requirements

*Period of performance*

**Results:** All selected disbursements complied with period of performance requirements



# NEW ORLEANS BALLET, INC. dba NEW ORLEANS BALLET THEATRE

## AGREED-UPON PROCEDURES DECEMBER 31, 2021

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7. **Procedures:** 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 Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

**Results:** The amounts reported on the close-out reports agreed to the Organization's financial records.

### **Open Meetings**

8. **Procedures:** 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.

**Results:** Not Applicable

### **Budget**

9. **Procedures:** 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.

**Results:** The Organization provided documentation that comprehensive budgets were submitted to the applicable federal and state grantor agency. These budgets included the purpose and duration of the grant program.

### **State Audit Law**

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

**Results:** Report was not provided for a timely review in accordance with R.S. 24:513. See management corrective action plan.

11. **Procedures:** 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).

**Results:** Report was not provided for a timely review in accordance with R.S. 24:513. See management corrective action plan. The Organization did not enter into any contracts utilizing state funds, subject to public bid law, while not in compliance with the audit law

### **Prior-Year Comments**

12. **Procedures:** Obtain and report management's representation as to whether any prior year suggestions, restrictions.

**Results:** Not applicable

**NEW ORLEANS BALLET, INC. dba NEW ORLEANS BALLET THEATRE**

**AGREED-UPON PROCEDURES  
DECEMBER 31, 2021**

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June 29, 2023

Louisiana Legislative Auditor

New Orleans Ballet, Inc. respectfully submits the following corrective action plan for items identified pursuant to the Statewide Agreed-Upon Procedures Engagement prescribed by you.

Name and address of independent public accounting firm:

Hymel & Ready, apac  
900 Camp Street, Suite 452  
New Orleans, LA 70130

Engagement Period: January 1, 2021 – December 31, 2021

The exceptions from the Statewide Agreed-Upon Procedures Report are discussed below:

**State Audit Law**

**Exceptions:** Management did not provide a timely report in accordance with R.S. 24:513.

**Management's Response to Exceptions:** Management has noted and agrees with the above exception. Management will revise policies and procedures over financial reporting to ensure compliance in future years.

Sincerely,



Lisa MacCurdy  
Executive Director  
New Orleans Ballet, Inc.

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA  
Louisiana Legislative Auditor

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

6/29/23 (Date Transmitted)

Hymel & Ready (CPA Firm Name)  
900 Camp Street Suite 452 (CPA Firm Address)  
New Orleans, LA 70130 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/28/2023 (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  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  No  N/A

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

Yes  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  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  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  No  N/A

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  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 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.

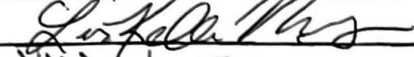


Yes  No  N/A

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 [x] No [ ] N/A [ ]

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

	Executive Director	6/29/23	Date
	Treasurer	6/29/23	Date
	President	6/29/23	Date