



THE LIFE OF A SINGLE MOM
Where No Single Mom Walks Alone

Baton Rouge, Louisiana

FINANCIAL REPORT

(Reviewed)

December 31, 2021



THE LIFE OF A SINGLE MOM

Where No Single Mom Walks Alone

Baton Rouge, Louisiana

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
The Life of a Single Mom
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of **THE LIFE OF A SINGLE MOM** (a non-profit organization) (TLSM) which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, cash flows, and functional expenses 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 responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

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

We are required to be independent of **THE LIFE OF A SINGLE MOM**, and to meet our 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 accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying supplementary information included in Schedule 1 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. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Summarized Comparative Information

We previously reviewed TLSM's 2020 financial statements and in our conclusion dated March 15, 2021, stated that based on our review, we were not aware of any material modifications that should be made to the 2020 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended December 31, 2020, for it to be consistent with the reviewed financial statements from which it has been derived.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
April 29, 2022

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

December 31, 2021

(with comparative amounts for 2020)

(See Independent Accountants' Review Report)

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 423,791	\$ 465,451
Grants receivable	7,586	6,805
Inventory and other assets	<u>8,179</u>	<u>8,395</u>
Total current assets	439,556	480,651
PROPERTY AND EQUIPMENT, net	<u>6,369</u>	<u>4,242</u>
Total assets	<u>\$ 445,925</u>	<u>\$ 484,893</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued liabilities	\$ 3,220	\$ 2,658
NET ASSETS		
Without donor restrictions	<u>442,705</u>	<u>482,235</u>
Total liabilities and net assets	<u>\$ 445,925</u>	<u>\$ 484,893</u>

The accompanying notes to financial statements
are an integral part of this statement.

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

For the year ended December 31, 2021

(with comparative amounts for 2020)

(See Independent Accountants' Review Report)

	<u>2021</u>	<u>2020</u>
Revenue and support		
without donor restrictions		
Grants and contributions:		
Private	\$ 317,366	\$ 368,048
Governmental	140,091	146,772
In-kind contributions	248,887	297,513
Special events	108,211	100,827
Cash contributions	75,094	36,825
Conferences and memberships	12,719	7,775
Resource material sales	10,632	4,463
Other	589	861
	<u>913,589</u>	<u>963,084</u>
Expenses		
Program services	821,429	671,997
General and administrative	106,582	89,286
Fundraising	25,108	4,595
	<u>953,119</u>	<u>765,878</u>
Change in net assets	(39,530)	197,206
NET ASSETS WITHOUT DONOR RESTRICTION		
Beginning of year	<u>482,235</u>	<u>285,029</u>
End of year	<u>\$ 442,705</u>	<u>\$ 482,235</u>

The accompanying notes to financial statements
are an integral part of this statement.

THE LIFE OF A SINGLE MOM MINISTRIES

Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

For the year ended December 31, 2021
(with comparative amounts for 2020)

(See Independent Accountants' Review Report)

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (39,530)	\$ 197,206
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,732	1,953
Change in operating assets and liabilities:		
Grants receivable	(781)	5,739
Inventory	216	(1,064)
Accrued liabilities	<u>562</u>	<u>(1,954)</u>
Net cash (used) provided by operating activities	(37,801)	201,880
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	<u>(3,859)</u>	<u>(1,665)</u>
Net (decrease) increase in cash	(41,660)	200,215
CASH		
Beginning of year	<u>465,451</u>	<u>265,236</u>
End of year	<u><u>\$ 423,791</u></u>	<u><u>\$ 465,451</u></u>

The accompanying notes to financial statements
are an integral part of this statement.

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2021
(with summarized comparative totals for 2020)

(See Independent Accountants' Review Report)

	Program Services	General and Administrative	Fundraising	Totals	
				2021	2020
EXPENSES					
Single parent direct support	\$ 321,783	\$ -	\$ -	\$ 321,783	\$ 330,090
Salaries	243,281	60,820	-	304,101	282,700
Payroll taxes and benefits	44,492	11,123	-	55,615	34,245
Advertising	108,534	-	-	108,534	3,638
Printing and reproduction	9,194	3,065	-	12,259	675
Professional services	45,710	11,427	-	57,137	52,999
Supplies	5,290	1,763	25,108	32,161	12,506
Occupancy	25,087	6,272	-	31,359	27,498
Postage and delivery	3,863	2,576	-	6,439	3,655
Travel	6,212	-	-	6,212	1,412
Telephone	4,523	502	-	5,025	5,096
Bank and credit card fees	-	4,124	-	4,124	2,277
Insurance	2,421	1,614	-	4,035	3,785
Depreciation	1,039	693	-	1,732	1,953
Repairs and maintenance	-	1,321	-	1,321	583
Memberships	-	1,282	-	1,282	2,766
Total expenses	<u>\$ 821,429</u>	<u>\$ 106,582</u>	<u>\$ 25,108</u>	<u>\$ 953,119</u>	<u>\$ 765,878</u>

The accompanying notes to financial statements
are an integral part of this statement.

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

The Life of a Single Mom (TLSM) is a 501(c)(3) non-profit that provides support for single parents in the United States through financial education, parental effectiveness, and overall health and wellness issues. TLSM educates communities and churches on outreach to single parent families through a duplicative train-the-trainer model.

Basis of presentation

TLSM prepares its financial statements on the accrual basis of accounting. The significant accounting policies are described below to enhance the usefulness of the financial statements.

TLSM reports information regarding financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions on net assets.

- *Net Assets Without Donor Restriction* – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.
- *Net Assets With Donor Restriction* – Net assets whose use is limited by donor-imposed time and/or purpose restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. TLSM does not have any net assets with donor restrictions at December 31, 2021.

The financial statements include certain summarized comparative information in total, but not by net asset class, for the year ended December 31, 2020. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with TLSM's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, accrued liabilities, and in-kind revenues and expenses. Contributions of advertising, professional services, property and equipment, inventory, and supplies are recorded at estimated fair market value at the date of the contribution.

Concentration of credit risk

TLSM maintains cash in banks, which may at times exceed the FDIC limits; however, management believes this risk is limited. The excess of cash over the FDIC limit of \$250,000 for TLSM is \$165,861.

Cash and cash equivalents

TLSM considers all highly liquid investments, money market funds and certificates of deposit with a maturity of three months or less at the date of acquisition to be cash equivalents. There were no cash equivalents at December 31, 2021.

Inventory

Inventory consist of books and resource materials sold as a support activity and is stated at cost using the first-in, first-out basis.

Property, equipment, and depreciation

Property and equipment with an estimated useful life greater than one year and cost exceeding \$500 is capitalized at cost, or fair market value if donated, and depreciated over its useful life using the straight-line method. Repairs and maintenance are expensed as incurred.

Revenue Recognition

Grants and Contributions

Contributions are recognized when the donor makes a promise to give to TLSM that is, in substance, unconditional. Contributions with donor restrictions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. Contributions with donor restrictions that are met in the same reporting period are reported as increases in net assets without donor restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (continued)

Grants and Contributions (continued)

Otherwise, when a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Contributions received with both donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

In-kind contributions

TLSM recognizes revenue for certain services received at the estimated fair value of those services, provided those services create or enhance non-financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased, if not provided by donation.

Resource material sales

Revenues from resource material sales are recognized when inventory is sold.

Special events

Special event revenues are generated from fundraisers used to support TLSM activities. These fundraisers are comprised of fundraiser lunches and other activities. Sponsorship and other related revenues are recognized on the date the event is held.

Conferences and membership fees

Conferences are held throughout the year. These are typically various speaking engagements and other seminars and are recognized on the date the conference or seminar takes place.

Vacation and sick leave

Vacation leave is earned at varying rates from seven to twenty days per year depending on the employee's length of service. Unused vacation and sick leave lapse at year-end, except that vacation may be awarded at the discretion of the executive director. Accordingly, vacation and sick leave have not been accrued.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair value of financial instruments

The carrying value of grants receivable, inventory and other assets, accounts payable, and accrued liabilities approximates fair value due to the short-term maturity of these instruments. None of these financial instruments are held for trading purposes.

Functional expense allocation

The financial statements report certain expense categories that are attributable to more than one service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, including memberships, are allocated to general and administrative expenses. Program service expenses are based on the direct costs associated with the program.

Advertising

Advertising costs of \$108,534 were expensed as incurred in 2021.

Income tax status

TLSM qualifies as a tax exempt TLSM under Section 501(c)(3) of the Internal Revenue Code; therefore, the financial statements have no provision for federal and state income tax. TLSM's open audit periods are 2018 through 2021.

Subsequent events

In preparing these financial statements, TLSM has evaluated events and transactions for potential recognition and disclosure through April 29, 2022, which was the date the financial statements were available to be issued.

NOTE 2 - CONCENTRATIONS

The majority of support TLSM received in 2021 was through various private and public granting agencies throughout the United States. Additionally, three of TLSM's contributors represent approximately 42% of grants and contributions for 2021. All outstanding receivables at December 31, 2021 relate to public granting agencies.

NOTE 3 - PROPERTY AND EQUIPMENT

At December 31, 2021, property and equipment is as follows:

Description	Service Life	Amount
Furniture and fixtures	5-7 years	\$ 14,796
Computer equipment	3-5 years	8,184
Equipment	5 years	1,118
		24,098
Less accumulated depreciation		(17,729)
Property and equipment, net		\$ 6,369

Depreciation expense was \$1,732 for 2021.

NOTE 4 - IN-KIND DONATIONS

In-kind contributions received from individuals and organizations during 2021 consisted of the following:

Description	Amount
Direct support - single parent programming	\$ 155,257
Advertising	46,850
Professional services	38,347
Printing and reproduction	8,434
Total	\$ 248,887

NOTE 5 - COMMITMENTS

Operating lease

On October 1, 2019, TLSM entered into a three-year lease agreement expiring on September 30, 2022. Total rent payments for 2021 were \$26,837. Future minimum rental payment under this lease through September 30, 2022 is \$21,525.

NOTE 6 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

TLSM's financial assets available within one year of the balance sheet are as follows:

	<u>Amount</u>
Cash	\$ 423,791
Grants receivable	7,586
Inventory and other	<u>8,179</u>
Financial assets available to meet cash needs for expenditures within one year	<u>\$ 439,556</u>

As part of TLSM's liquidity management, TLSM maintains sufficient cash funds during the year attributable to the annual cash receipts from memberships, grants, and contributions from foundations and individuals.

NOTE 7 - PAYROLL PROTECTION PROGRAM

On April 23, 2021, TLSM received loan proceeds in the amount of \$56,859 under the PPP. The PPP, established as a part of the CARES Act, provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying businesses. The loans and accrued interest may be forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, certain employee benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness may be reduced if the borrower terminates employees or reduces salaries during the forgiveness period.

On October 29, 2021, TLSM'S loan was forgiven in full as a result of TLSM meeting the required criteria for loan forgiveness as stated in the paragraph above. TLSM recognized the forgiveness as governmental grants and contributions revenue of \$56,859 for the fiscal year ended December 31, 2021.

THE LIFE OF A SINGLE MOM
Baton Rouge, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2021

Agency Head: Jennifer Maggio, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 71,372
Benefits - retirement	1,800
Benefits - insurance	134
Total	<u>\$ 73,306</u>

THE LIFE OF A SINGLE MOM
Baton Rouge, Louisiana

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

December 31, 2021



**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Board of Directors
The Life of a Single Mom
Baton Rouge, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide*, enumerated below, which were agreed to by the management of **THE LIFE OF A SINGLE MOM (TLSM)**, the Legislative Auditor, and applicable federal and state grantor agency/agencies solely to assist the users in evaluating management’s assertions about TLSM’s compliance with the certain laws and regulations for the year ended December 31, 2021 included in the accompanying *Louisiana Attestation Questionnaire*. Management of TLSM is responsible for its financial records and compliance with applicable laws and regulations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and applicable provisions of *Government Auditing Standards*, published by the United States Comptroller General. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

With respect to your representations relating to the federal, state, and local awards compliance, as of December 31, 2021, and for the year then ended, we applied the following agreed-upon procedures:

Federal, State, and Local Awards

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

TLSM was awarded three state grants and one federal during the year ended December 31, 2021, as follows:

Grant Description	Amount expended
Prison Initiative Grant – State of Louisiana	\$ 62,930
Single Mom Child Abuse Prevention Initiative	13,739
AmeriCorps SNT Grant	6,563
Payroll Protection Program	56,859
 Total	 \$ 140,091

2. For each federal, state, and local award, we performed the following procedures:

We randomly selected six disbursements from each of the State awards administered during the period under examination and traced the disbursements to supporting documentation as to the proper approval procedures, amounts, payees, and appropriate coding. The AmeriCorps SNT grant only had four disbursements, so all disbursements were tested. No exceptions were noted.

3. We compared the grant agreement requirements to the selected disbursements to review that the expenses were in compliance with the requirements of the grant agreement. No exceptions were noted.
4. The open meetings law is not applicable to TLSM.
5. For all grants exceeding five thousand dollars, the grantee is required to provide the grantor with a comprehensive budget.

The grant awards listed in Procedure No. 1 above provided a comprehensive budget within each agreement that included the purpose and duration, specific goals, objectives, and measures of performance. Based on our review of the grant agreements, the grants comply with federal and state laws and regulations in terms of budget, purpose, and duration.

6. TLSM did provide for a timely report in accordance with R.S. 24:513.
7. TLSM did not enter into any new contract in 2021 that utilized state funds as defined in R.S. 39:72.1 A. (2).
8. There were no recommendations or comments in prior year.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for use of the Board of Directors and management of **THE LIFE OF A SINGLE MOM**, the Legislative Auditor (State of Louisiana), and the applicable federal/state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
April 29, 2022

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)

April 29, 2022 (Date Transmitted)

Faulk and Winkler (CPA Firm Name)
6811 Jefferson Highway (CPA Firm Address)
Baton Rouge, LA 70806 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of April 29, 2022 (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 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.

Jimmy Craft

Secretary 04/25/22 Date

Dwana Childs

Treasurer 04/25/22 Date

Kelby Wofford

President 4/25/22 Date