



Luther Speight & Company
Certified Public Accountants and Consultants

RHO OMEGA AND FRIENDS, INCORPORATED
FINANCIAL STATEMENTS AND ACCOMPANYING
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

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Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To Management of
Rho Omega and Friends, Incorporated
Shreveport, LA

We have reviewed the accompanying financial statements of Rho Omega and Friends, Incorporated. (The Organization), which comprise the statement of financial position as of December 31, 2021, and the related statement 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, and for 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 the 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.

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.

A handwritten signature in blue ink, appearing to read 'Luther Speight & Company CPAs', written in a cursive style.

Luther Speight & Company CPAs
New Orleans, Louisiana
August 29, 2022

RHO OMEGA AND FRIENDS, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021

ASSETS

Cash and Cash Equivalents	\$ 40,210
Property and Equipment, Net	6,103
TOTAL ASSETS	<u>46,313</u>

LIABILITIES

Regions Line of Credit	14,139
SBA Economic Injury Disaster Loan	105,300
TOTAL LIABILITIES	<u>119,439</u>

NET ASSETS

Without Donor Restrictions	<u>(73,126)</u>
TOTAL NET ASSETS	<u>(73,126)</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 46,313</u>
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The accompanying notes are an integral part of these financial statements.

RHO OMEGA AND FRIENDS, INC.
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Festival Program Income	\$ 343,047	\$ -	\$ 343,047
Grant Income	103,450	-	103,450
Contribution Income	46,990	-	46,990
TOTAL SUPPORT AND REVENUE	493,487	-	493,487
EXPENSES			
Program Services	487,174	-	487,174
Management & General	92,743	-	92,743
TOTAL EXPENSES	579,917	-	579,917
Change in Net Assets	(86,430)	-	(86,430)
NET ASSETS, BEGINNING OF YEAR	27,165	-	27,165
NET ASSETS ADJUSTMENT	(13,861)	-	(13,861)
NET ASSETS, END OF YEAR	\$ (73,126)	\$ -	\$ (73,126)

The accompanying notes are an integral part of these financial statements.

RHO OMEGA AND FRIENDS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Program Services</u>	<u>Management & General</u>	<u>Total</u>
Advertising Expenses	\$ 16,571	\$ -	\$ 16,571
Bank and Financial Expense	-	1,880	1,880
Charitable Contributions	-	17,500	17,500
Depreciation Expense	-	1,508	1,508
Entertainment/Bands Expense	262,847	-	262,847
Property Insurance Expense	-	2,663	2,663
Miscellaneous Expense	-	1,742	1,742
Police and EMT Expense	16,548	-	16,548
Professional Service	-	2,543	2,543
Rent Expense	-	16,398	16,398
Repairs and Maintenance Expense	-	22,722	22,722
Special Programs and Events	191,208	-	191,208
Taxes	-	18,437	18,437
Utility and Supply Expense	-	7,350	7,350
 Total Expenses	 <u>\$ 487,174</u>	 <u>\$ 92,743</u>	 <u>\$ 579,917</u>

The accompanying notes are an integral part of the financial statements

RHO OMEGA AND FRIENDS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

Cash Flows from Operating Activities	
Change in Net Assets	(86,430)
Net Assets Adjustment	(13,861)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Net Changes in Assets and Liabilities:	
Increase in Property and Equipment	(9,073)
Total Adjustments	<u>(9,073)</u>
Net Cash Used by Operating Activities	(109,364)
Cash Flows from Financing Activities	
Borrowings of Note Payable, Net	<u>21,789</u>
Net Cash Provided by Financing Activities	<u>21,789</u>
Net Change in Cash and Cash Equivalents	(87,575)
Cash and Cash Equivalents - Beginning of Year	<u>127,785</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 40,210</u></u>

The accompanying notes are an integral part of these financial statements.

RHO OMEGA AND FRIENDS, INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – BACKGROUND AND NATURE OF OPERATIONS

Rho Omega and Friends, Inc. is a corporation created by the Rho Omega Chapter of Omega Psi Phi Fraternity, Inc. in 1994. The organization exists as an independent non-profit corporation chartered by the State of Louisiana and granted an exemption under Section 501(c)(3) of the U.S. Internal Revenue Code. Rho Omega and Friends, Inc. continues to devote its time, effort, and resources to the creation, planning, and implementation of activities and operations specifically designed to enhance the motto of uplifting the community; and thus, improve the quality of life for its residents by providing scholarships for pursuing higher levels of education.

Rho Omega and Friends, Inc. has (11) unpaid board members and local members comprised of judges, city officials, civic and business leaders, clergymen, law enforcement officers, firefighters, military officers, skilled workers, attorneys, and educators.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Accounting

The Organization's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

Use of Estimates

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

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less redeemable without penalty for the early withdrawal, to be cash. The Organization maintains, at a financial institution, cash which may exceed federally insured amounts at times.

RHO OMEGA AND FRIENDS, INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

Receivables represent amounts due from various state and local granting agencies. The receivables are stated at net realizable value. If the amounts due become uncollectible, they will be charged to operations when that determination is made. At December 31, 2021, Rho Omega had no outstanding receivables.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation using the straight-line depreciation method with useful lives ranging from five to thirty years.

Income Taxes

The Rho Omega and Friends, Incorporated has been determined to be tax exempt under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

Financial Statement Presentation

In accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958 which established standards for external financial reporting by not-for-profit organizations, the Organization classifies resources for accounting and reporting purposes into two net asset categories which are without donor restrictions and with donor restrictions. A description of the two net asset categories is as follows:

- **Net assets without donor restrictions** include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of the Organization are included in this category. The Organization has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of the Organization and therefore, their policy is to record those net assets as without donor restrictions. On December 31, 2021, the Organization had (\$73,126) in net assets without donor restrictions.

RHO OMEGA AND FRIENDS, INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **Net assets with donor restrictions** include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. 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. On December 31, 2021, the Organization had no net assets with donor restrictions.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, which is more than trivial, that must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised if the condition is not met.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as revenue with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Conditional contributions are recognized when the barriers to entitlement are overcome, and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Exchange transactions are reimbursed based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

RHO OMEGA AND FRIENDS, INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing various program and supporting services have been reported on a functional basis in the statements of functional expenses. Expenses that are identified with a specific program or support service are charged directly according to the natural classification.

NOTE 3 – PROPERTY AND EQUIPMENT

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

Description	Amount
Buildings	\$ 25,000
Equipment	20,876
Office Furniture	5,000
Total Cost	\$ 50,876
Accumulated Depreciation	(44,773)
Net Property and Equipment	\$ 6,103

The Organization recorded \$1,508 in depreciation expense during the year ended December 31, 2021.

RHO OMEGA AND FRIENDS, INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 4 – GRANT REVENUE

Grant revenue includes funding from state and local sources. Grant revenue consists of the following:

Grantor	Amount
Caddo Parish Commission	\$ 20,000
City of Shreveport	50,600
State of Louisiana	27,850
State Farm	5,000
	\$ 103,450

NOTE 5– LINE OF CREDIT – REGIONS BANK

At December 31, 2021, Rho Omega and Friends, Inc. had a line of credit with Regions Bank. The Organization established a line of credit in 2015 with a maximum borrowing amount of \$20,000 and annual percentage rate of 7%. At December 31, 2021, the balance of the line of credit was \$14,139.

NOTE 6– COVID 19 ECONOMIC INJURY DISASTER LOAN

During the year ended December 31, 2020, the Organization applied and was approved for a \$105,400 economic injury disaster loan administered by the U.S. Small Business Association as part of the relief efforts related to COVID-19. The loan agreement stipulated that the Organization must use all of the proceeds solely as working capital to alleviate economic injury caused by COVID-19. The loan has an annual interest rate of 2.75% and matures in July 2050. The loan requires monthly principal and interest payments of \$451 beginning in July 2022 and is secured by substantially all assets of the Organization. At December 31, 2021, the balance on the loan was \$105,300.

RHO OMEGA AND FRIENDS, INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 6– COVID 19 ECONOMIC INJURY DISASTER LOAN (CONTINUED)

The notes payable at December 31, 2021 mature as follows:

<u>December 31,</u>	<u>Amount</u>
2022	\$ 5,412
2023	5,412
2024	5,412
2025	5,412
2026	5,412
Thereafter	78,240
Total	<u>\$ 105,300</u>

NOTE 7 – NEGATIVE NET ASSETS AND NET ASSETS ADJUSTMENTS

At December 31, 2021, Rho Omega and Friends, Inc. had negative net assets totaling (\$73,126). The negative net asset balance is due to the COVID-19 Economic Injury Disaster Loan mentioned in Note 6. Also contributing to negative net assets are adjustments totaling (\$13,095) to correct prior balances. The adjustments were made to correct depreciation balances and accurately reflect net assets at the beginning of the year.

NOTE 8 – COVID-19 GLOBAL PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) spread across multiple countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the United States have declared a state of emergency. It is anticipated that these impacts will continue for some time. Future potential impacts may include disruptions in operations.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued on August 29, 2022 and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

RHO OMEGA AND FRIENDS, INCORPORATED
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
AGENCY HEAD OR OFFICERS
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name: Fred Moss, IV, Board President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-FCA	-
Benefits-Insurance	-
Benefits-Retirement	-
Benefits-Executive Parking	-
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Continuing Professional Education Fees	-
Housing	-
Unvouchered Expenses	-
Special Meals	-

Note: Agency head did not receive any compensation benefits, and other payments during the year ended December 31, 2021.



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ATTESTATION REPORT

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Rho Omega and Friends, Incorporated and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Rho Omega and Friends, Incorporated (the Organization) and the Louisiana Legislative Auditor (the specified parties), on the Agency'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 Agency's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and 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 Agency's management.*

The Agency provided us with the following list of expenditures made for the state and local grant award received during the fiscal year ended December 31, 2021:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
City of Shreveport Grant	2021	N/A	\$ 50,600
State of LA Appropriation	2021	N/A	27,850
Caddo Parish Commission	2021	N/A	20,000
Total Expenditures			\$ 98,450

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 thirty disbursements are selected.*

We randomly selected six disbursements each from the City of Shreveport grant and State of Louisiana Appropriation. There were only three disbursements for the Caddo Parish grant, so we selected all transactions for testing.

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.*

We obtained supporting documentation for each of the fifteen disbursements selected in Procedure 2. The amount and payee in the supporting documentation agree for all disbursements.

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

Based on the documentation provided, each disbursement was coded to the correct account in the general ledger.

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

Per review of the supporting documentation obtained in Procedure 3, we noted that there was visible approval for each of the transactions tested. The client-provided contracts, grant reports, and invoices were signed and approved by management.

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

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

We obtained closeout reports for each of the state, city, and local grants received by the Organization. All grant funding was expended according to the grant guidelines and budgets, and closeout reports agree to the Organization's financial statements and general ledger.

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 Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lla/nsf>, to determine whether a non-profit agency is subject to the open meetings law.*

The Agency had no requirement to adhere 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.*

We were provided budgets for all three grant programs and no exceptions were noted.

State Audit Law

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

The Agency's original deadline was June 30, 2022; The Agency was granted a 90-day extension and the report was submitted by the extended deadline.

11. *Inquire of management and report whether the agency entered 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).*

Management represented that the Agency did not enter 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.*

No prior year comments.

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

The purpose of this report is solely to describe the scope of testing performed on the Agency'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.

A handwritten signature in blue ink, appearing to read 'Luther Speight & Company, LLC', is written in a cursive style.

Luther Speight & Company, LLC

New Orleans, LA

August 29, 2022

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

8/11/2022 (Date Transmitted)

Luther Speight and Company CPAs (CPA Firm Name)
1200 Poydras Street, Ste. 1225 (CPA Firm Address)
New Orleans, Louisiana 70163 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2021 (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 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

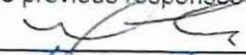
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose 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 No N/A

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

	Secretary	<u>8/11/2022</u>	Date
<u>Kenneth Jones</u>	Treasurer	<u>8/11/2022</u>	Date
<u>Jed M O</u>	President	<u>8/11/22</u>	Date