

**EVANGELINE COMMUNITY  
ACTION AGENCY, INC.  
Ville Platte, Louisiana**

**Financial Report  
Year Ended January 31, 2024**

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# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

\* A Professional Accounting Corporation

Ms. Carleen Bellard, Executive Director, and  
Members of the Board of Directors  
Evangeline Community Action Agency, Inc.  
Ville Platte, Louisiana

We have reviewed the accompanying financial statements of the Evangeline Community Action Agency, Inc. (Agency), (a nonprofit organization), which comprise the statement of financial position as of January 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### Accountant's Responsibility

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

We are required to be independent of the Agency, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## **Supplementary Information**

The accompanying supplementary information on pages 15 -16 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
May 7, 2024

## **FINANCIAL STATEMENTS**

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Statement of Financial Position  
January 31, 2024

ASSETS

Current assets:

Cash	<u>\$ 80,300</u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 2,593
Accrued salaries and related benefits	7,482
Deferred revenue	<u>86</u>
Total current liabilities	<u>10,161</u>

Net assets:

Without donor restrictions	47,167
With donor restrictions	<u>22,972</u>
Total net assets	<u>70,139</u>
Total liabilities and net assets	<u>\$ 80,300</u>

See accompanying notes and independent accountant's review report.

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Statement of Activities  
For the Year Ended January 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
Government grants	\$ -	\$ 273,948	\$ 273,948
Local grants and donations	12,528	-	12,528
Miscellaneous income	10,171	-	10,171
Net assets released from restrictions	<u>280,091</u>	<u>(280,091)</u>	<u>-</u>
Total revenues and other support	<u>302,790</u>	<u>(6,143)</u>	<u>296,647</u>
Expenses:			
Program services -			
Energy assistance grants	84,559	-	84,559
Local grants	<u>46,315</u>	<u>-</u>	<u>46,315</u>
Total program services	130,874	-	130,874
Supporting services -			
Management and general	<u>177,666</u>	<u>-</u>	<u>177,666</u>
Total expenses	<u>308,540</u>	<u>-</u>	<u>308,540</u>
Change in net assets	(5,750)	(6,143)	(11,893)
Net assets, beginning	<u>52,917</u>	<u>29,115</u>	<u>82,032</u>
Net assets, ending	<u>\$ 47,167</u>	<u>\$ 22,972</u>	<u>\$ 70,139</u>

See accompanying notes and independent accountant's review report.

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Statement of Functional Expenses  
For the Year Ended January 31, 2024

	Program Services			Support Services	Totals
	Energy Assistance Grants	Local Grants	Total Program Services	Management and General	
Salaries	\$ 53,860	\$ -	\$ 53,860	\$ 124,971	\$ 178,831
Payroll taxes	4,413	-	4,413	10,288	14,701
Total salaries and related expenses	58,273	-	58,273	135,259	193,532
Dues	-	-	-	3,120	3,120
Energy assistance	500	-	500	4,306	4,806
Food and nutrition	-	31,405	31,405	-	31,405
Insurance	1,388	-	1,388	4,134	5,522
Medical and dental	-	-	-	50	50
Miscellaneous	341	4,518	4,859	15	4,874
Professional fees	6,737	-	6,737	6,738	13,475
Rent	-	-	-	2,050	2,050
Repairs and maintenance	2,363	-	2,363	2,582	4,945
Seminars and workshops	6,960	-	6,960	-	6,960
Supplies and materials	2,159	6,136	8,295	9,269	17,564
Student activity	-	4,256	4,256	-	4,256
Telephone	1,461	-	1,461	2,618	4,079
Training	596	-	596	781	1,377
Travel	1,057	-	1,057	1,452	2,509
Utilities	2,724	-	2,724	2,563	5,287
Youth services	-	-	-	2,729	2,729
Total expenses	<u>\$ 84,559</u>	<u>\$ 46,315</u>	<u>\$ 130,874</u>	<u>\$ 177,666</u>	<u>\$ 308,540</u>

See accompanying notes and independent accountant's review report.



EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Statement of Cash Flows  
For the Year Ended January 31, 2024

Cash flows from operating activities:	
Change in net assets	\$ (11,893)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Change in operating assets:	
Grants receivable	379
Change in operating liabilities:	
Accounts payable	(7,507)
Accrued salaries and related benefits	142
Deferred revenue	<u>(9,621)</u>
Net cash used by operating activities	(28,500)
Cash and cash equivalents, beginning	<u>108,800</u>
Cash and cash equivalents, ending	<u>\$ 80,300</u>

See accompanying notes and independent accountant's review report.

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Evangeline Community Action Agency, Inc. (Agency) is a non-profit organization, which was organized on February 25, 1965, and which shall continue in existence for a period of 99 years from that date unless dissolved earlier. The Agency receives grants from federal and state governments to conduct various community service programs and its primary purpose is to better the conditions under which people in the Evangeline Parish area live.

B. Financial Statement Presentation

The accompanying financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Net assets without donor restrictions represent expendable funds available for operations which are not otherwise limited by donor restrictions. Net assets with donor restrictions consist of contributed funds subject to specific donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Agency may spend the funds. 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.

C. Cash and cash equivalents

The Evangeline Community Action Agency, Inc. considers all highly liquid investments with an original maturity of three months or less at the date of acquisition to be cash equivalents.

D. Fixed Assets and Depreciation

Property and equipment are recorded at cost at the date of acquisition. Depreciation of equipment and buildings is calculated on the straight-line method over an estimated useful life of 5-40 years. The Agency maintains a threshold of \$5,000 or more for capitalizing assets.

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

E. Functional Expenses

The costs of program and supporting services are summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Certain costs, including salaries and related benefits, have been allocated among the programs and supporting services benefited. The allocation between functions for salaries and benefits is based on time and effort. Expenses are charged to each program based on direct expenditures incurred.

F. Compensated Absences

Vacation and sick leave are recorded as expenses of the period in which paid. Sick leave is accumulated at 1½ day's pay per month but is not payable upon termination or resignation. Annual leave accumulates at the rate of 1½ days per month after the first three months. Upon termination or resignation, a maximum of nine days can be paid to the employee. Also, only nine days can be carried over from year to year. Any liability Evangeline Community Action Agency, Inc. might have in this regard at January 31, 2024, is considered immaterial; therefore, no liability has been recorded in the financial statements.

G. Income Tax Status

The Agency qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service (IRS) as other than a private foundation. Accounting principles generally accepted in the United States of America require the Agency's management to evaluate tax positions taken and recognize a tax liability (or asset) if the Agency has undertaken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Agency, and has concluded that as of January 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Agency is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Agency's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2021, 2022, and 2023 are subject to examination by the IRS, generally for three years after they are filed.

H. Estimates

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

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(2) Liquidity and Availability of Financial Assets

The following reflects the Agency's financial assets as of January 31, 2024, reduced by amounts not available for general use because of contractual restrictions within one year of the statement of financial position date:

Financial assets at January 31, 2024	\$ 80,300
Less those unavailable for general expenditure within one year, due to contractual restrictions -	
Restricted by donor with time or purpose restrictions	<u>(31,983)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 48,317</u>

As part of the Agency's liquidity management, the Agency maintains sufficient cash balances throughout the year through receipt of grants from federal, state, and local agencies to support the Agency's objective to better the conditions under which people in the Evangeline Parish live through utility assistance and food programs.

(3) Deferred Revenue

Deferred revenue at January 31, 2024 consists of funds received and not yet spent from the U.S. Department of Health and Human Services - Community Services Block Grant program, in the amount of \$86.

(4) Concentration of Credit Risk

The Agency maintains cash account balances at financial institutions, which at times may exceed federally insured limits. Balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At January 31, 2024, the Agency's bank balances were fully secured and therefore, not exposed to custodial credit risk.

(5) Due To and From Other Funds

Individual program balances of due to and from other funds at January 31, 2024 are as follows. The following balances have been eliminated in the statement of financial position.

	<u>Due from other funds</u>	<u>Due to other funds</u>
Clearing Accounts	\$ 7,298	\$ 966
CSBG	2,282	8,397
Energy Assistance	<u>1,583</u>	<u>1,800</u>
	<u>\$ 11,163</u>	<u>\$ 11,163</u>

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(6) Operating Leases

The Evangeline Community Action Agency, Inc. leases various buildings under operating leases expiring in various years. The minimum annual commitments under these operating leases are considered to be immaterial.

(7) Net Assets with Donor Restrictions

Net assets with donor restrictions at January 31, 2024 in the amount of \$22,972 are restricted for specific purposes of the Energy Assistance Program.

(8) Net Assets Released from Restrictions

Detail of net assets released from restrictions for the year ended January 31, 2024 follows:

Purpose restrictions accomplished:	
Energy Assistance Grants	\$ 84,559
Local grants	17,866
Community Services Block Grant	<u>177,666</u>
	<u>\$ 280,091</u>

(9) Compensation Paid to Members of the Board of Directors

Members of the Board of Directors of Evangeline Community Action Agency, Inc. receive no compensation and are reimbursed only for expenses incurred relating to the Agency's business, which must have appropriate supporting documentation.

(10) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments paid to the Executive Director, Carleen Bellard, for the year ended January 31, 2024 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 76,397
Payroll taxes	5,844
Benefits - disability insurance	542
Registration	725
Hotel and meals	2,031
Mileage	<u>312</u>
	<u>\$ 85,851</u>

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(11) Commitments and Contingencies

The Agency's major source of revenue is grants from federal and state governmental entities. The use of these funds is restricted to the purpose set forth in the individual grant agreements. Such grant agreements are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of Evangeline Community Action Agency, Inc., such disallowances, if any, will not be significant.

There is no pending litigation against the Evangeline Community Action Agency, Inc. at January 31, 2024.

(12) Subsequent Events

The Agency has evaluated subsequent events through May 7, 2024, the date which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

## **INDIVIDUAL PROGRAMS/FUNDS**

### **Clearing Accounts**

The clearing accounts are used for the disbursement of accounts payable and payroll checks for all programs.

### **Community Service Block Grant**

To account for the receipt and subsequent use of federal grant funds passed through the Louisiana Department of Labor to be used for administrative and other budgeted purposes.

### **Energy Assistance Grants**

To account for the receipt and subsequent use of federal grant funds passed through the Louisiana Housing Finance Agency to be used for the payment of home energy bills for qualifying residents of the area.

### **Local Grants**

To account for local funds received for local programs and discretionary spending.



EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Combining Statement of Financial Position  
January 31, 2024

	Clearing Accounts	Community Services Block Grant	Energy Assistance Grants	Local Grants	Total	Eliminating Entries	Total
<b>ASSETS</b>							
Current assets:							
Cash	\$ 1,150	\$ 7,773	\$ 24,210	\$ 47,167	\$ 80,300	\$ -	\$ 80,300
Due from other funds	<u>7,298</u>	<u>2,282</u>	<u>1,583</u>	<u>-</u>	<u>11,163</u>	<u>(11,163)</u>	<u>-</u>
Total assets	<u>8,448</u>	<u>10,055</u>	<u>25,793</u>	<u>47,167</u>	<u>91,463</u>	<u>(11,163)</u>	<u>80,300</u>
<b>LIABILITIES AND NET ASSETS</b>							
Current liabilities:							
Accounts payable	\$ -	\$ 1,572	\$ 1,021	\$ -	2,593	\$ -	\$ 2,593
Accrued salaries and related benefits	7,482	-	-	-	7,482	-	7,482
Deferred revenue	-	86	-	-	86	-	86
Due to other funds	<u>966</u>	<u>8,397</u>	<u>1,800</u>	<u>-</u>	<u>11,163</u>	<u>(11,163)</u>	<u>-</u>
Total current liabilities	<u>8,448</u>	<u>10,055</u>	<u>2,821</u>	<u>-</u>	<u>21,324</u>	<u>(11,163)</u>	<u>10,161</u>
Net assets:							
Without donor restrictions	-	-	-	47,167	47,167	-	47,167
With donor restrictions	<u>-</u>	<u>-</u>	<u>22,972</u>	<u>-</u>	<u>22,972</u>	<u>-</u>	<u>22,972</u>
Total net assets	<u>-</u>	<u>-</u>	<u>22,972</u>	<u>47,167</u>	<u>70,139</u>	<u>-</u>	<u>70,139</u>
Total liabilities and net assets	<u>\$ 8,448</u>	<u>\$ 10,055</u>	<u>\$ 25,793</u>	<u>\$ 47,167</u>	<u>\$ 91,463</u>	<u>\$ (11,163)</u>	<u>\$ 80,300</u>

EVANGELINE COMMUNITY ACTION AGENCY, INC.  
Ville Platte, Louisiana

Schedule of Grant Revenue  
For the Year Ended January 31, 2024

Low-Income Home Energy Assistance	\$ 78,416
Community Services Block Grant	177,666
Emergency Food and Shelter National Board Program	<u>17,866</u>
	<u>\$273,948</u>

**ATTESTATION REPORT  
AND  
QUESTIONNAIRE**



2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

*Selected six disbursements from each grant as required.*

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

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

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

*All of the disbursements were coded to the correct fund and general ledger account.*

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

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

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.

*We compared documentation for each of the selected disbursements with program compliance requirements related to activities allowed or unallowed, eligibility, and reporting, and noted that the disbursements complied with the program requirements.*

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.

*Per inquiry of the Executive Director, there were no programs closed out during the year.*

### **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.

*Notice of meetings with agenda are posted on the door of the Agency.*

### **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.

*Examined grant budgets for all programs noting that the purpose and duration of the grants was included. All grants were federal or local.*

### **State Audit Law**

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

*The agency's report was submitted to the Legislative Auditor before the statutory due date of July 31<sup>st</sup>.*

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

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

### **Prior-Year Comments**

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

*No prior year suggestions, recommendations, or comments were noted.*

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

We are required to be independent of the agency 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 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
May 7, 2024

## **APPENDIX A**

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

\_\_\_\_\_ (Date Transmitted)

Kolder, Slaven & Company, LLC  
P.O. Box 588  
Ville Platte, La 70586

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of January 31, 2024 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.



Executive Director

04/30/2024

Date