

**PARKS COMMUNITY SUPPORT SERVICE, INC.  
(A NON-PROFIT ORGANIZATION)**

Parks, Louisiana

**Reviewed Financial Statements  
And Attestation Report**

For the Year Ended  
June 30, 2022

**PARKS COMMUNITY SUPPORT SERVICE, INC.**

Parks, Louisiana

Financial Statements

June 30, 2022

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# MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

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ST. MARTINVILLE, LOUISIANA 70582

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CHARLES M. MARAIST, CPA \*

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SOCIETY OF  
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of Parks  
Community Support Service, Inc.  
Parks, Louisiana

We have reviewed the accompanying financial statements of Parks Community Support Service, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2022, 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.

### 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, 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 Parks Community Support Service, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

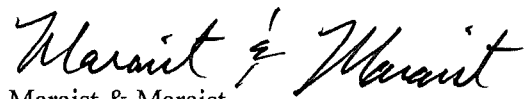
### **Accountants' Conclusion**

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

### **Supplementary Information**

The supplementary information included in the accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 8, 2022, on the results of our agreed-upon procedures.

  
Maraist & Maraist  
Certified Public Accountants

St. Martinville, Louisiana  
November 8, 2022

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**STATEMENT OF FINANCIAL POSITION**

As of June 30, 2022

ASSETS

Current Assets:		
Cash in bank		<u>\$ 313,767</u>
Total current assets		<u>\$ 313,767</u>
Fixed Assets:		
Property and equipment		\$ 62,368
Less: accumulated depreciation		<u>(44,250)</u>
Total fixed assets		<u>\$ 18,118</u>
TOTAL ASSETS		<u><u>\$ 331,885</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable		\$ 5,577
Payroll taxes payable		<u>1,591</u>
Total current liabilities/total liabilities		<u>\$ 7,168</u>
Net Assets:		
Without donor restrictions		<u>\$ 324,717</u>
TOTAL LIABILITIES AND NET ASSETS		<u><u>\$ 331,885</u></u>

See accompanying notes and independent accountants' review report.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2022

	<u>Unrestricted</u>
<u>SUPPORT AND REVENUE:</u>	
Support:	
Grants and contracts	\$246,248
Contributions	7,853
Miscellaneous income	48
	<hr/>
TOTAL SUPPORT AND REVENUE	\$254,149
	<hr/>
<u>EXPENSES:</u>	
Program services:	
Substance Abuse Free	
Environment Program	\$202,018
Management and general	16,451
	<hr/>
TOTAL EXPENSES	\$218,469
	<hr/>
CHANGE IN NET ASSETS	\$ 35,680
NET ASSETS, BEGINNING OF YEAR	289,037
	<hr/>
NET ASSETS, END OF YEAR	\$ 324,717
	<hr/> <hr/>

See accompanying notes and independent accountants' review report.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**STATEMENT OF CASH FLOWS**

For the Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 35,680
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	7,347
Increase/ (decrease) in operating liabilities:	
Increase in accrued payables	<u>5,752</u>
Net Cash Provided by Operating Activities	<u>\$ 48,779</u>

CASH FLOWS USED FOR INVESTING ACTIVITIES:

\$ -

CASH FLOWS USED FOR FINANCING ACTIVITIES:

\$ -

NET INCREASE/ (DECREASE) IN CASH AND  
CASH EQUIVALENTS

\$ 48,779

CASH AND CASH EQUIVALENTS – Beginning of Year

264,988

CASH AND CASH EQUIVALENTS – End of Year

\$ 313,767

See accompanying notes and independent accountants' review report.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**STATEMENT OF FUNCTIONAL EXPENSES**

For the Year Ended June 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
<u>FUNCTIONAL EXPENSES:</u>			
Salaries and wages	\$ 58,560	-	\$ 58,560
Payroll taxes	4,500	-	4,500
	<hr/>		
Total salaries and related expenses	\$ 63,060	-	\$ 63,060
Donations	-	\$ 50	50
Repairs & maintenance	-	820	820
Program operating expenses	23,612	8,234	31,846
Contractual services	92,762	-	92,762
Travel & meetings	57	-	57
Operating supplies	22,527	-	22,527
	<hr/>		
Total expenses before Depreciation	\$202,018	\$ 9,104	\$ 211,122
Depreciation	-	7,347	7,347
	<hr/>		
Total expenses	\$ 202,018	\$ 16,451	\$ 218,469
	<hr/>		

See accompanying notes and independent accountants' review report.



**PARKS COMMUNITY SUPPORT SERVICE, INC.**

Parks, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Parks Community Support Service, Inc.(the Organization) is a Louisiana non-profit corporation which operates a research-based educational/motivational program, and also provides mentoring, counseling and adult supervision to combat addictive alcohol, tobacco and other drug disorders(ATOD), and to promote abstinence from sexual activity until marriage among teens, with a focus on groups that are most likely to bear children out of wedlock. The programs are conducted under the auspices of the Acadiana Area Human Services District-ATOD program and the Executive Office of the Governor-Louisiana Youth for Excellence Abstinence Program. The programs provides Social Security Title V pass-thru funding for prevention programs and education services to reduce the risk factors encountered by the at-risk youth of the Village of Parks, Louisiana.

Basis of Accounting

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

Net assets without donor restrictions – net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and /or the passage of time. 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.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

All of the net assets of Parks Community Support Service, Inc. are classified and reported as “net assets without donor restrictions” as of June 30, 2022.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

Statement of Cash Flows

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with initial maturities of three months or less to be cash equivalents. At June 30, 2022, all funds were fully covered by FDIC insurance.

Income Tax Status

Parks Community Support Service, Inc. qualifies as a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes in the accompanying financial statements. There was no unrelated business income for the fiscal year ended June 30, 2022. The tax return years open to examination by the Internal Revenue Service are fiscal years ending after June 30, 2018.

The Organization follows FASB Accounting Standards Codification, which provides guidance on accounting for uncertainty in income taxes recognized in an organization's financial statements. The guidance prescribes a recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Examples of tax positions include the tax-exempt status of Parks Community Support Service, Inc. and various positions related to the potential sources of unrelated business taxable income(UBTI). As of June 30, 2022, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Contributed Services

Members of the Organization's board of directors and other volunteers have made significant contributions of their time to assist in the Organization's operations and related charitable programs. In addition, members of the board of directors serve without compensation. The value of this contributed time is not recorded in these financial statements because it is not susceptible to objective measurement or valuation.

Functional Expenses

Expenses are charged directly to program or supporting services in general categories based upon specific identification.

Advertising Costs

Advertising costs are expensed as incurred. The advertising costs for the year ended June 30, 2022 were \$-0-.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**

Parks, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

(Continued)

Support and Revenue

Parks Community Support Service, Inc. receives its grant and contract support primarily from the Louisiana Department of Health and Hospitals Office of Behavioral Health through the Acadiana Area Human Services District. Funding is recognized on a reimbursement for actual expense basis. Grant and contract revenue is recognized and recorded when the Organization has a right to reimbursement for amounts earned under the terms of the grant or contract.

Fixed Assets

Fixed assets acquired by Parks Community Support Service, Inc. are considered to be owned by the Organization. However, state funding sources may maintain equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets.

Fixed assets are stated at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets generally as follows:

Buildings and Improvements	10-25 years
Furniture	7 years
Vehicles	7 years

Fixed asset acquisitions are capitalized if the purchase price exceeds \$1,000 and the asset has a useful life of greater than one year. The net fixed asset balance has been recorded as a separated component in unrestricted net assets. Depreciation expense for the year ended June 30, 2022 was \$7,347.

Estimates

The preparation of financial statements in conformity with U. S. 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 expenditures during the reporting period. Actual results could differ from those estimates.

(2) LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization's financial assets available within one year for general expenditures use as of June 30, 2022 are as follows:

Cash and cash equivalents	<u>6/30/22</u> <u>\$313,767</u>
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There are no donor imposed restrictions. As part of the Organization's liquidity management, it has a policy to structure its assets to be available as its general expenditures, liabilities, and other obligations become due.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

(3) **FIXED ASSETS AND DEPRECIATION**

A summary of changes in fixed assets follows:

	Balance <u>7/1/21</u>	Additions	Disposals	Balance <u>6/30/22</u>
Equipment	\$ 62,368	\$ -	\$ -	\$ 62,368
Accumulated Depreciation	(36,903)	(7,347)	-	(44,250)
Totals	<u>\$ 25,465</u>	<u>\$ (7,347)</u>	<u>\$ -</u>	<u>\$ 18,118</u>

(4) **RETIREMENT PLANS**

All employees of Parks Community Support Service, Inc. are members of the Social Security Retirement System. The Organization and its employees contribute a percentage of each employee's salary to the System. The Organization's contribution during the year ended June 30, 2022 amounted to \$4,480.

(5) **VACATION AND SICK LEAVE**

The employees of Parks Community Support Service, Inc receive no paid vacation or sick leave, and consequently, no liability for accrued leave has been recorded in the accompanying financial statements.

(6) **COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Therefore, to the extent the Organization has not complied with the rules and regulations governing the grants and contracts, refunds of any money received for the year ended June 30, 2022 might be imposed. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable Organization. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

(7) **GOVERNMENTAL GRANTS/CONTRACTS**

During the year ended June 30, 2022, the Organization recognized grant and contract revenue from the following governmental agencies:

State of Louisiana Dept. of Health & Hospitals-Office of Behavioral Health thru the Acadiana Area Human Services District -ATOD	\$ 223,066
State of Louisiana Executive Office of the Governor- "Louisiana Youth for Excellence" program	<u>23,182</u>
Total	<u>\$246,248</u>

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

Management believes that the Organization is in compliance with the provisions of this grant/contract, and that the findings of an audit, if any, would not have a material impact on the financial statements. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

(8) **CONCENTRATIONS OF RISK**

The Parks Community Support Service, Inc. derives substantially all of its support from the Acadiana Area Human Services District and the Office of the Governor's "Louisiana Youth for Excellence Program". The management of Parks Community Support Service, Inc. anticipates continued funding for these programs into the foreseeable future.

(9) **SUBSEQUENT EVENTS**

The management of Parks Community Support Service, Inc. evaluated subsequent events through November 8, 2022, the date which the financial statements were available to be issued, and noted no subsequent events.

**Parks Community Support Service, Inc.**

Schedule of Compensation, Benefits, and Other Payments  
To Agency Head or Chief Executive

For the Year Ended June 30, 2022

Agency Head Name: Roger Wiltz(Project Administrator)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 39,960
Benefits-insurance	-
Benefits-social security	3,057
Benefits-other	-
Car allowance	240
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Meals	-
Total	<u>\$ 43,257</u>

# MARAIST & MARAIST

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LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board Members of Parks Community  
Support Service, Inc.  
Parks, Louisiana

We have performed the procedures enumerated below on the Parks Community Support Service, Inc.'s (a nonprofit organization) (the Organization) compliance with certain laws and regulations during the year ended June 30, 2022 included in the accompanying *Louisiana Attestation Questionnaire*, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for the compliance with these certain laws and regulations.

The Organization, the Louisiana Legislative Auditor, and applicable state grantor agencies have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the agreement which is to determine whether the Organization complied with certain laws and regulations included in the accompanying *Louisiana Attestation Questionnaire*. This report may not be suitable for any other purpose. The procedures performed may not address all 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 the procedures are appropriate for their purposes.

### Federal, State and Local Awards

1-Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Organization's management.

*Parks Community Support Service provided us with the following list of expenditures made for federal, state and local grant awards received during the fiscal year ended June 30, 2022:*

<i>State of Louisiana Department of Health and Hospitals- Office of Behavioral Health thru the Acadiana Area Human Services District-Alcohol, Tobacco and Other Drug alternative activities(ATOD)</i>	<i>\$223,066</i>
<i>State of Louisiana Executive Office of the Governor- Youth for Excellence Program</i>	<i><u>23,182</u></i>
<i>Total</i>	<i><u>\$246,248</u></i>

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

*Six disbursements from the alternative Alcohol, Tobacco and Other Drug activities program were selected for testing. Six disbursements from the Youth for Excellence Abstinence Education Program were selected for testing.*

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

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

- 4-Report whether the disbursements selected in Procedure 2 were coded to the correct fund and general ledger account.

*Each of the selected disbursements were properly coded to the correct fund and general ledger account.*

- 5-Report whether the disbursements selected in Procedure 2 were approved in accordance with the Organization's policies and procedures.

*Each of the selected disbursements were approved in accordance with the Organization's policies and procedures.*

- 6-For each disbursement selected in Procedure 2 made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grand 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, as noted in Procedure 2, with program compliance requirements related to services allowed or not allowed. All disbursements complied with applicable allowability requirements. No exceptions noted.*

*We compared documentation for each of the selected disbursements, as noted in Procedure 2, with program compliance requirements related to eligibility(if/as applicable). All disbursements complied with applicable eligibility requirements. No exceptions noted.*

*We compared documentation for each of the selected disbursements, as noted in Procedure 2, with program compliance requirements related to reporting(if/as required). All disbursements complied with applicable reporting requirements. No exceptions noted.*



7-Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Organization's financial records, and report whether the amounts in the close-out reports agree with the Organization's financial records.

*For the programs selected for testing in Procedure 2, no close-out requirements were indicated upon our review of the grant award letters, applications and agreements.*

#### Open Meetings

8-Obtain evidence from management that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28(the open meetings law).

*As defined in LSA-RS 42:11 through 42:28(the open meetings law), Parks Community Support Service, Inc. is a not-for-profit organization, and a not-for-profit organization is not a Public Body. Therefore, management asserts that it is not subject to the open meetings law.*

#### Budget

9-For all grants exceeding five thousand dollars, obtain the comprehensive budgets that the Organization provided to the applicable federal, state or local grantor agency or agencies. 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 and objectives and measures of performance.

*Management asserts that the Parks Community Support Service, Inc. provided sub-contracted educational/motivational programs and abstinence education lessons to adolescent members of at-risk focus groups most likely to engage in risky behavior. The programs do not require that comprehensive budgets be prepared by service providers, and no specific goals, objectives, or measures of performance are required.*

#### State Audit Law

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

*The Parks Community Support Service, Inc. report will be submitted to the Legislative Auditor before the statutory due date of December 31, 2022.*

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

*The Organization's management represented that the Organization was not on the noncompliance list at any time during the fiscal year, and did not enter into any contracts during the fiscal year that were subject to the public bid law.*

Prior Comments and Recommendations

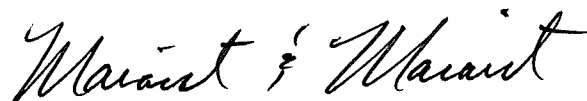
12-Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and /or comments have been resolved.

*No exceptions noted as a result of this procedure.*

We were engaged by the Parks Community Support Service, Inc. 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 the *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 Organization's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Parks Community Support Service, Inc. and meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures.

This purpose of this report is solely to describe the scope of testing performed on the Organization's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire*, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



MARAIST & MARAIST  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
November 8, 2022

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

10/25/22

Maraist & Maraist, CPA's

1411 N Main Street

St. Martinville, LA 70582

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2022 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 [ X ] No [ ] N/A [ ]

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

Roger Wilf Director 10/25/2022 Date