

**THE SAFETY PLACE**  
**BATON ROUGE, LOUISIANA**  
**DECEMBER 31, 2018**

**L.A. CHAMPAGNE**   
Certified Public Accountants

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Directors of  
The Safety Place

We have reviewed the accompanying financial statements of The Safety Place (a nonprofit corporation), which comprise the statements of financial position as of December 31, 2018, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company 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 *Governmental Auditing Standards*, issued by the United States Comptroller. 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.

**Supplementary Information**

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

**Report on Agreed-Upon Procedures**

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 28, 2019, on the results of our agreed-upon procedures.

*L. A. Champagne & Co, LLP*

*Baton Rouge, Louisiana  
June 28, 2019*

**THE SAFETY PLACE**  
**STATEMENT OF FINANCIAL POSITION**

*December 31, 2018*

*(See Independent Accountant's Review Report)*

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 114,048
Accounts receivable	22,323
Prepaid expenses	269
Total current assets	<u>136,640</u>

**PROPERTY AND EQUIPMENT, NET**

7,445

Total assets

\$ 144,085

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accrued expenses	\$ 4,769
Payroll liabilities	1,787
Total current liabilities	<u>6,556</u>

**NET ASSETS WITHOUT DONOR RESTRICTIONS**

137,529

Total liabilities and net assets

\$ 144,085

*See accompanying notes to financial statements.*

**THE SAFETY PLACE**  
**STATEMENT OF ACTIVITIES**  
*For the Year Ended December 31, 2018*  
*(See Independent Accountant's Review Report)*

	<u>Without Donor Restrictions</u>
<b>SUPPORT AND REVENUE</b>	
Government grants	\$ 184,278
Corporate and business grants	102,323
Donations	28,966
Special events	22,562
In-kind contributions	13,930
Other	<u>1,062</u>
Total support and revenue	<u>353,121</u>
 <b>EXPENSES</b>	
Program expenses	199,561
Management and general expenses	87,188
Fundraising expenses	<u>55,971</u>
Total expenses	<u>342,720</u>
 Change in net assets	 10,401
 Net assets - beginning of year	 <u>127,128</u>
 Net assets - end of year	 <u><u>\$ 137,529</u></u>

*See accompanying notes to financial statements.*

**THE SAFETY PLACE**  
**STATEMENT OF CASH FLOWS**  
*For the Year Ended December 31, 2018*  
*(See Independent Accountant's Review Report)*

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase in net assets	\$ 10,401
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	4,333
Increase in accounts receivable	(11,725)
Increase in prepaid expense	(269)
Increase in payroll liabilities	360
Increase in accrued expenses	<u>4,769</u>
Net cash provided by operating activities	<u>7,869</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<u>-</u>
<b>NET INCREASE IN CASH</b>	7,869
Cash - beginning of year	<u>106,179</u>
Cash - end of year	<u><u>\$ 114,048</u></u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>	
Cash paid for interest	\$ 428

*See accompanying notes to financial statements.*

**THE SAFETY PLACE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
*For the Year Ended December 31, 2018*  
*(See Independent Accountant's Review Report)*

	Program Services	Management and General	Fund Raising	Total
Salaries and wages	\$ 90,992	\$ 27,799	\$ 15,449	\$ 134,240
Payroll taxes and benefits	20,380	7,396	1,182	28,958
Business expenses	-	2,364	-	2,364
Community events	1,634	-	-	1,634
Contract labor	7,200	-	-	7,200
Accounting	350	13,748	-	14,098
Depreciation expense	3,466	867	-	4,333
Storage expenses	3,562	4,407	-	7,969
Fundraising expenses	-	30	38,226	38,256
Insurance	3,018	5,781	-	8,799
Meetings	-	103	-	103
Travel and conferences	11,652	1,876	105	13,633
Administrative and banking fees	-	183	140	323
Occupancy expenses	18,050	4,513	-	22,563
Dues and subscriptions	-	250	-	250
Website and IT expenses	-	5,659	488	6,147
Marketing expenses	120	2,187	-	2,307
Office expenses	682	3,582	381	4,645
Telephone expenses	250	3,036	-	3,286
Other expenses	485	2,277	-	2,762
Equipment and supplies	37,720	702	-	38,422
Interest expense	-	428	-	428
<b>Total expenses</b>	<b>\$ 199,561</b>	<b>\$ 87,188</b>	<b>\$ 55,971</b>	<b>\$ 342,720</b>

*See accompanying notes to financial statements.*

**THE SAFETY PLACE**  
**NOTES TO FINANCIAL STATEMENTS**  
*December 31, 2018*

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of activities*

The Safety Place (the "Organization") is a non-profit corporation exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization was incorporated in 2010 with the purpose of educating and empowering individuals to lead a safe lifestyle through safety education. The Organization's mission is to save and improve the lives of children, by empowering caregivers and youth through awareness of injury risks and prevention. The Organization is located in Baton Rouge, Louisiana and strives to foster community partnerships with safety-minded organizations to create solutions for preventing child injuries.

*Basis of accounting*

The Organization prepares its financial statements on the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned or billed, and expenses are recognized when goods or services are received and the obligation for payment is incurred.

*Basis of presentation*

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC). The Organization reports information regarding its financial position and activities according to the two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets with donor restrictions to net assets without donor restrictions.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Contributions and grants*

Contributions received, government support, and unconditional promises to give are measured at their fair values and are reported as an increase in net assets.

*Use of estimates*

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

*Cash*

For the purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with a maturity of three months or less when acquired to be cash.

*Allowance for uncollectible accounts*

An allowance for uncollectible accounts is established based on prior experience and management's assessment of collectability. Management believes all accounts receivable are collectible at December 31, 2018, and accordingly, no allowance has been established.

*Prepaid expenses*

Insurance and similar services which extend benefits over more than one accounting period have been recorded as prepaid.

*Property and equipment*

Property and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on the straight-line basis over the estimated useful life of the assets ranging from 5 to 10 years. Costs of major additions and improvements are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

When property is retired or otherwise disposed of, the accounts are relieved of the applicable cost and accumulated depreciation, and any resulting gain or loss is reflected in operations.

*Income tax status*

The Organization is exempt from federal income taxes under Section 501(c)(4) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the financial statements.

The Organization accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, the Organization may recognize the tax effects from an uncertain tax position only if it is more likely than not that the tax position will be sustained upon examination by tax authorities. The Organization has evaluated its position regarding the accounting for uncertain tax positions and does not believe that it has any material uncertain tax positions.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Functional allocation of expenses*

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs are charged specifically to a program or function and the remaining costs are allocated among programs, management, and fund raising. Salaries and wages, related payroll taxes, and benefit allocations are determined by management on an equitable basis based on time and effort.

*Change in Accounting Principles*

On August 18, 2016, FASB issued Accounting Standards update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*. The ASU addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented, which had no impact to total net assets.

**B: CONCENTRATION OF REVENUE**

The Organization receives a significant portion of its funds provided through government grants and contracts. Thus, its funding is vulnerable to changes in the legislative priorities of federal, state, and local governments. Significant among those are the following, reflecting their percent of total revenues provided during the year ended December 31, 2018:

Louisiana Highway Safety Commission	45%
Louisiana Department of Transportation	11%

For the year ended December 31, 2018, contributions from one private corporation accounted for approximately 11% of the total support and revenues to the Organization.

**C: CONCENTRATION OF CREDIT RISK**

The Organization maintains deposits in a local financial institution with balances at times that may exceed the \$250,000 federal insurance provided by the Federal Deposit Insurance Corporation. Management believes the credit risk associated with these deposits is minimal.

**D: NON-CASH INVESTING AND FINANCING ACTIVITIES**

There were no non-cash investing and financing activities in 2018.

**E: PROPERTY AND EQUIPMENT**

The following is a summary of property and equipment at cost, less accumulated depreciation:

	<u>2018</u>
Furniture and equipment	\$ 25,523
Less accumulated depreciation	<u>(18,078)</u>
	<u>\$ 7,445</u>

Depreciation expense was \$4,333 for the year ended December 31, 2018.

**F: LIQUIDITY**

As of December 31, 2018, the Organization had \$114,317 of financial assets available within one year of the statement of net position date consisting of cash and receivables. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of position date.

**G: LEASE COMMITMENTS**

The Organization leases office space under an agreement that is classified as an operating lease. This lease provides from monthly rent of \$1,675 and expires November 30, 2019, with options to renew the lease contract every three years for the next six years. The Organization also leases storage space under an agreement that is classified as an operating lease. The lease is month-to-month and provides for monthly rent of \$274.

Lease expense under these agreements was \$28,069 for the year ended December 31, 2018. The future minimum lease payments required under the operating leases are \$18,425 for the year ended December 31, 2019.

**H: SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 28, 2019, which is the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

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

*For the Year Ended December 31, 2018*  
*(See Independent Accountant's Review Report)*

Agency Head Name: Crystal Pichon, Executive Director

Purpose:	<u>Amount</u>
Salary	\$ 25,639
Benefits - insurance	1,532
Benefits - retirement	2,546
Reimbursements for travel and conferences	818

Note - Additional payments to the agency head for compensation, benefits, and other payments were made from private funds.

*See independent accountant's review report.*

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

The Board of Directors of  
The Safety Place

We have performed the procedures enumerated below, which were agreed to by the management of The Safety Place and the Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and *the Louisiana Governmental Audit Guide*. The Management of The Safety Place are responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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 Organization's management.

*The Organization provided us with the following list of expenditures for federal, state, and local government grant awards for the year ended December 31, 2018:*

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Louisiana Highway Safety Commission – Ready, Set, Drive!	2017	N/A	\$ 59,339
Department of Transportation and Development – Safe Routes to School	2017	N/A	\$ 28,167
Louisiana Highway Safety Commission – Stroll into Safety	2018	N/A	\$ 73,841

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.
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.

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

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

*Each of the selected disbursements were approved in accordance with their 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.

*There were no expenditures of federal awards during the period.*

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.

*The programs that were completed during the year did not require any particular close-out reports.*

### **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 were any exceptions. Note: Please refer to the Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://appl.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

*The Organization is not required to comply with LA R.S. 42:11 through 42:28 (the open meetings law) because the Organization is not a public body.*

## **Budget**

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state or local grants included the purpose and duration of the grants; and whether the budgets for state grants also included specific goals, objectives, and measures of performance.

*The Organization provided a comprehensive budget to the applicable agency for the programs mentioned previously. These budgets specified the anticipated uses of the funds and estimate of the duration of the projects.*

## **State Audit Law**

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

*The Organization's report was submitted to the Legislative Auditor before the statutory due date of July 1, 2019.*

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

## **Prior Comments**

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

*There were no prior year suggestions, recommendations, and/or comments for the year ended December 31, 2017.*

This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, 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.

The 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.

*J. A. Champagne & Co, LLP*

*Baton Rouge, Louisiana*

*June 28, 2019*

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

June 7, 2019

L.A. Champagne & Co, LLP

4911 Bennington Ave

Baton Rouge, LA 70808

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 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 [ X ] No [ ]

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 [ X ] No [ ]

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 [ X ] No [ ]

**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.**

*Not applicable*

Yes [ ] No [ ]

**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 [ X ] No [ ]

**Reporting**

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

Yes [ X ] No [ ]

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 [ X ] No [ ]

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 [ X ] No [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [ X ] No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [ X ] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [ X ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [ X ] No [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [ X ] No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [ X ] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [ X ] No [ ]

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

Kristen M. Rizana Secretary 06/28/2019 Date

Lili Sherman Treasurer 06-2019 Date

[Signature] President 06-28-2019 Date