

FAMILY & YOUTH SERVICE CENTER, INC  
BATON ROUGE, LOUISIANA

REVIEWED FINANCIAL STATEMENTS  
June 30, 2025

AUDITED FINANCIAL STATEMENTS  
June 30, 2024



## TABLE OF CONTENTS

	PAGE
INDEPENDENT ACCOUNTANTS' REVIEW REPORT .....	1
FINANCIAL STATEMENTS	
Statements of Financial Position.....	3
Statements of Activities.....	4
Statements of Functional Expenses .....	5
Statements of Cash Flows.....	6
Notes to Financial Statements.....	7
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer .....	12
OTHER INFORMATION	
Independent Accountants' Report on Applying Agreed-Upon Procedures .....	13
Louisiana Attestation Questionnaire.....	16



## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors  
Family & Youth Service Center, Inc.  
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Family and Youth Services Center, Inc. (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2025, 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 organization's 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. 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 Family and Youth Services Center, 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 accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer 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 in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and do not express an opinion on such information.

***Report on 2024 Financial Statements***

The summarized June 30, 2024 financial statements were audited by us, and we expressed an unmodified opinion on them in our report dated March 27, 2025. We have not performed any auditing procedures since that date.

***Other Reporting Requirements***

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated December 23, 2025, on the results of our agreed-upon procedures starting on page 13. The completed Louisiana Attestation Questionnaire is presented on page 16.

TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
December 23, 2025

## FAMILY &amp; YOUTH SERVICE CENTER, INC.

## STATEMENTS OF FINANCIAL POSITION

June 30, 2025 and 2024

(See Accompanying Notes and Independent Accountants' Review Report)

	June 30,	
	2025	2024 (Audited)
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 143,985	\$ 22,275
Receivables	100,000	36,820
Prepaid expenses	3,402	5,456
	<u>247,387</u>	<u>64,551</u>
TOTAL CURRENT ASSETS	247,387	64,551
PROPERTY AND EQUIPMENT, net	<u>371,019</u>	<u>418,284</u>
TOTAL ASSETS	<u>\$ 618,406</u>	<u>\$ 482,835</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts Payable	\$ 14,000	\$ 10,750
Accrued Liabilities	5,971	15,725
	<u>19,971</u>	<u>26,475</u>
TOTAL CURRENT LIABILITIES	19,971	26,475
NET ASSETS		
Without Donor Restrictions:	<u>598,435</u>	<u>456,360</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 618,406</u>	<u>\$ 482,835</u>

## FAMILY &amp; YOUTH SERVICE CENTER, INC.

## STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2025 and 2024

(See Accompanying Notes and Independent Accountants' Review Report)

	2025	2024 (Audited)
<b>SUPPORT AND REVENUES</b>		
Grants and Financial Contributions	\$ 401,652	\$ 729,560
Non-financial Contributions	351,696	351,696
Rent and Utilities	295,585	262,442
Miscellaneous	-	294
Interest Income	1	13
<b>TOTAL SUPPORT AND REVENUES</b>	<b>1,048,934</b>	<b>1,344,005</b>
<b>EXPENSES</b>		
Program Expenses	588,382	874,842
Management and General Expenses	318,477	395,716
<b>TOTAL EXPENSES</b>	<b>906,859</b>	<b>1,270,558</b>
<b>INCREASE IN NET ASSETS</b>	<b>142,075</b>	<b>73,447</b>
<b>NET ASSETS</b>		
BEGINNING OF YEAR	456,360	382,913
END OF YEAR	<u>\$ 598,435</u>	<u>\$ 456,360</u>

## FAMILY &amp; YOUTH SERVICE CENTER, INC.

## STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2025 and 2024

(See Accompanying Notes and Independent Accountants' Review Report)

	2025			2024
	Program Expenses	Management & General	Total Expenses	Total Expenses (Audited)
Accounting	\$ -	\$ -	\$ -	\$ 19,000
Advertising	-	-	-	3,262
Computer	-	46,518	46,518	70,801
Contract labor	1,020	-	1,020	-
Depreciation	-	47,264	47,264	47,925
Grant Expenses	-	6,058	6,058	47,659
Insurance	13,642	4,198	17,840	24,836
Meals and entertainment	809	-	809	2,866
Miscellaneous Expenses	-	1,070	1,070	7,968
Occupancy, non-financial	275,700	48,000	323,700	323,700
Office	2,971	19,953	22,924	80,643
Taxes & Licenses	11,322	200	11,522	32,972
Professional Fees	15,589	-	15,589	17,276
Repairs and maintenance	98,060	-	98,060	51,001
Salaries and wages	71,215	122,996	194,211	412,376
Supplies	3,312	-	3,312	11,384
Travel	-	-	-	80
Utilities	94,742	22,220	116,962	116,809
<b>TOTAL</b>	<b>\$ 588,382</b>	<b>\$ 318,477</b>	<b>\$ 906,859</b>	<b>\$ 1,270,558</b>

## FAMILY &amp; YOUTH SERVICE CENTER, INC.

## STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2025 and 2024

(See Accompanying Notes and Independent Accountants' Review Report)

	2025	2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 142,075	\$ 73,447
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	47,264	47,925
Decrease (Increase) in Assets:		
Receivables	(63,180)	(11,959)
Prepaid Expenses and Other Assets	2,055	(557)
Increase (Decrease) in Liabilities:		
Accounts Payable	3,250	10,750
Accrued Liabilities	(9,754)	(12,874)
NET CASH PROVIDED BY OPERATING ACTIVITIES	121,710	106,732
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	-	(100,669)
NET CASH USED IN INVESTING ACTIVITIES	-	(100,669)
NET INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	121,710	6,063
BEGINNING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	22,275	16,212
ENDING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	\$ 143,985	\$ 22,275



FAMILY & YOUTH SERVICE CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations** – Family & Youth Service Center, Inc. (the Organization or FYSC) is a Louisiana non-profit organization incorporated designed to offer services for youth and families in a convenient and caring environment, FYSC is funded by the East Baton Rouge Parish School Board, Sheriff's Office, District Attorney's Office, Mayor-President's Office, and private grants.

In August 2023, the Organization transferred TASC to the control of the East Baton Rouge District Attorney's Office. A motion was approved by the Board to rename the Organization as the Family and Youth Service Center.

**Basis of Presentation** – The financial statements were prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. The statement of activities presents expenses of the Organization functionally by program services, fundraising, and management and general.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

**Financial Statement Presentation** – The Organization reports information regarding its financial position and activities according to 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 with donor restrictions 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, such as those that the donor stipulates resources be maintained in perpetuity. 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 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. 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 reporting in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. The Organization does not have any net assets with donor restrictions for the year ended June 30, 2025, and 2024.

**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 and disclosures. Accordingly, actual results could differ from those estimates. Estimates are used primarily when accounting for the allowance for doubtful accounts, depreciation, prepaid assets, accrued liabilities, and non-financial contributions.

**Cash and Cash Equivalents** – For purposes of the statements of cash flows, the Organization considers all highly liquid investments, both restricted and unrestricted, with an initial maturity of three months or less to be cash equivalents.

**Receivables** – Bad debts are charged to operations in the year in which the account is determined uncollectible. If the reserve method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements. No amounts for an allowance for bad debts have been established as the Organization expects to collect the balance in full. The Organization does not require any collateral for its receivables.

FAMILY & YOUTH SERVICE CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and Revenue Recognition – Revenue is recognized when earned. Program service fees and payments under cost-reimbursable grants or contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

Revenue With and Without Donor Restrictions – Contributions received are recorded as increases in net assets without donor restrictions and net assets with donor restrictions, depending on the existence and/or 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 Statement of Activities as net assets released from restrictions.

Rental Income – Rental income is recognized when due from tenants, generally upon the first day of each month.

Property and Equipment – Purchased property and equipment is recorded at cost. Acquisitions of land, buildings, and improvements, furniture and equipment in excess of \$500 are capitalized. Depreciation is calculated using the straight-line method over the estimated useful life of the assets. Estimated useful lives range from 5 to 15 years for most furniture, equipment, and major improvements and 39 years for buildings.

Depreciation expense was \$47,264 and \$47,925 for years ended June 30, 2025, and 2024, respectively.

Repair and maintenance costs are expensed as incurred. When property and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective year.

Leases – Lease determination and classification is recorded at the commencement date. Both operating and finance leases are included in leased equipment, current liabilities, and long-term lease liabilities on the balance sheet. Right-of-use (“ROU”) assets represent out right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the leases. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we elected to use a risk-free rate at commencement date in accordance with accounting standards. Operating lease ROU assets also include any lease payments made and excludes lease incentives. Our lease terms include options to extend or terminate when we are reasonably certain of that outcome. Lease expense for lease payment is recognized on a straight-line basis over lease term. Lease agreements may contain both lease and non-lease components, which are generally accounted for separately.

Income Taxes – The Organization has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. Accordingly, no provision for income taxes has been made; however, if the Organization should engage in activities unrelated to the purpose for which it was created, taxable income could result. The Organization had no unrelated business income for the year ended June 30, 2025, and 2024.

Expense Allocation – Directly identifiable expenses are charges to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

FAMILY & YOUTH SERVICE CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reclassifications – Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

NOTE 2: INCOME TAXES

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. As of June 30, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Generally, the tax years prior to June 30, 2022, are no longer subject to examination by federal, state, or local taxing authorities.

NOTE 3: GRANTS RECEIVABLE

At June 30, 2025, and 2024, grants receivable were as follows:

	2025	2024
Louisiana Commission on Law Enforcement	\$ -	\$ 36,820
American Rescue Plan	100,000	-
Total Grants Receivable	\$ 100,000	\$ 36,820

NOTE 4: PROPERTY AND EQUIPMENT

At June 30, 2025, property and equipment was as follows:

	Balance 6/30/2024	Additions	Deletions	Balance 6/30/2025
Land	\$ 73,365	\$ -	\$ -	\$ 73,365
Leasehold Improvements	689,851	-	-	689,851
Equipment	185,853	-	-	185,853
Parking Lot	52,423	-	-	52,423
Software	43,716	-	-	43,716
Total Assets	1,045,208	-	-	1,045,208
Depreciation	(626,924)	(47,264)	-	(674,188)
Net Property and Equipment	\$ 418,284	\$ (47,264)	\$ -	\$ 371,020



FAMILY & YOUTH SERVICE CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2025 and 2024

**NOTE 4: PROPERTY AND EQUIPMENT (Continued)**

At June 30, 2024, property and equipment was as follows:

	Balance 6/30/2023	Additions	Deletions	Balance 6/30/2024
Land	\$ 73,365	\$ -	\$ -	\$ 73,365
Leasehold Improvements	650,359	58,656	(19,164)	689,851
Equipment	139,345	49,238	(2,730)	185,853
Parking Lot	52,423	-	-	52,423
Software	43,716	-	-	43,716
Total Assets	959,208	107,894	(21,894)	1,045,208
Depreciation	(593,668)	(47,925)	14,669	(626,924)
Net Property and Equipment	\$ 365,540	\$ 59,969	\$ (7,225)	\$ 418,284

**NOTE 5: NON-FINANCIAL CONTRIBUTIONS**

The East Baton Rouge Parish School System and the Sheriff's Office provide services by employees on an in-kind basis. The estimated value of these non-financial contributions of the employees' time is \$27,996 and \$27,996 for the years ended June 30, 2025, and 2024, respectively.

The Louisiana Department of Education provides office space on an in-kind basis. The estimated value of these non-financial contributions of the facilities' rent is \$323,700 and \$323,700, respectively, for the year ended June 30, 2025, and 2024, and is recognized in the statement of activities.

**NOTE 6: OPERATING LEASES**

The Organization leases the facilities that it holds from the Louisiana Department of Education as non-financial contributions to various other entities under separate operating leases. All leases are initiated as one-year lease. As of June 30, 2025, all tenants lease their space on a month-to-month basis.

**NOTE 7: BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board, receiving no compensation or per diem.

**NOTE 8: CONCENTRATIONS**

The Organization receives revenue through grants and contracts administered by the State of Louisiana. The grant contract amounts are appropriated each year by the state government. If significant budget cuts were to be made at the state level, the amount of funds received by the organization could be reduced by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year.

FAMILY & YOUTH SERVICE CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2025 and 2024

NOTE 9: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization’s financial assets as of the statement of financial position date, reduced by any amounts not available for general use within one year of the statement of financial date because of contractual or donor-imposed restrictions for internal designations.

	<u>6/30/2025</u>	<u>6/30/2024</u>
Current Assets, excluding nonfinancial assets	\$ 243,985	\$ 59,095
Financial Assets available to meet cash needs for General expenditures within one year	<u>\$ 243,985</u>	<u>\$ 59,095</u>

NOTE 10: PRIOR PERIOD ADJUSTMENT

During the prior year, it was discovered that an asset which was placed into service in the prior year, but not added to the depreciation schedule. This resulted in the Equipment and Accounts Payable being understated, Accumulated Depreciation being understated, and resulted in Net Assets being overstated by \$4,627.

NOTE 11: SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 23, 2025, the date the financial statements were available to be issued.

FAMILY & YOUTH SERVICE CENTER, INC.

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD, POLITICAL SUBDIVISION HEAD OR CHIEF EXECUTIVE OFFICER  
For the Year Ended June 30, 2025

**Agency Head:** Brenda R. Welch, Executive Director

	<u>2025</u>
Salary	<u>\$ 90,000</u>
Total	<u>\$ 90,000</u>

Independent Accountants' Report  
on Applying Agreed-Upon Procedures

Board of Directors of  
Family & Youth Services Center, Inc.  
Baton Rouge, Louisiana

We have performed the procedures enumerated below on Family and Youth Services Center, Inc. (the Agency) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2025, 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 Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the 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 whether the procedures performed are appropriate for their purposes.

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 federal grant awards received during the fiscal year ended June 30, 2025:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
State of LA – Promise to Give	2024/2025		\$200,000
City of BR – Parish of EBR American Rescue Plan	2024/2025		\$100,000
EBR Sheriff			\$32,128
<b>Total Expenditures</b>			<b>\$332,128</b>

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.

Of the six transactions reviewed, one transaction did not have a supporting invoice.

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.

Inspection of supporting documentation for five of the six selected items indicated appropriate approval.

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.

Not applicable.

*Eligibility*

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

Not applicable.

*Reporting*

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

Not applicable.

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.

There was no close out report to review.

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 Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

Not applicable

*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.

The Agency was not required by the grantor agencies to provide a budget.

*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 December 31, 2025.

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.

Not applicable as the Agency's has not had any prior AUP reports.

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.

TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
December 23, 2025

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

12/22/25 (Date Transmitted)

TWRU CPAs + Financial Advisors (CPA Firm Name)

527 E. Airport Dr. (CPA Firm Address)

Baton Rouge, LA 70806 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2025 (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 \_\_\_\_\_ Date

\_\_\_\_\_ Treasurer \_\_\_\_\_ Date

\_\_\_\_\_ President \_\_\_\_\_ Date

*Roxson Welch*

*Director*

*12-19-25*



**TWRU**

CPAs & Financial Advisors