

**SEABROOK NEIGHBORHOOD
IMPROVEMENT AND SECURITY DISTRICT**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Seabrook Neighborhood
Improvement and Security District
New Orleans, Louisiana

We have reviewed the accompanying financial statements of Seabrook Neighborhood Improvement and Security District (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of revenues, expenditures, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. 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.

Supplementary Information

The accompanying schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual, and the Schedule of Compensation of Agency Head 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 supplementary information and, accordingly, do not express an opinion on such information.

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.

Judy Moncrief CPA LLC
Shreveport, Louisiana
August 8, 2025

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2024**

ASSETS:

Cash	\$	56,112
Parcel Fees Receivables		9,021
Total Assets	\$	<u>65,133</u>

LIABILITIES AND NET POSITION:

LIABILITIES

Accounts Payable and Accrued Expenses	<u>-</u>
Total Liabilities	-

NET POSITION - UNASSIGNED	<u>65,133</u>
Total Liabilities and Net Position	\$ <u>65,133</u>

The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION
FOR THE YEAR ENDING DECEMBER 31, 2024**

REVENUES:

Parcel Fees (Net of Collection Fees)	\$ 214,934
Other Income	325
Interest Income	<u>292</u>
Total Revenues	\$ 215,551

EXPENDITURES:

Patrol and Security Expenses	\$ 234,734
Administration and Accounting	3,748
Beautification	<u>3,506</u>
Total Expenditures	241,988

CHANGE IN NET POSITION	(26,437)
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BEGINNING NET POSITION	91,570
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ENDING NET POSITION	<u><u>\$ 65,133</u></u>
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The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDING DECEMBER 31, 2024

CASH FLOWS FROM OPERATIONS

RECEIPTS

Parcel Fees	\$ 206,063
Other Income	325
Interest Income	<u>292</u>
TOTAL RECEIPTS	\$ 206,680

EXPENDITURES

Patrol and Security Expenses	\$ 234,734
Administration and Accounting	3,748
Beautification	<u>3,506</u>
TOTAL EXPENDITURES	<u>241,988</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES	(35,308)
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PROVIDED BY INVESTING ACTIVITIES	<u>-</u>
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NET INCREASE (DECREASE) IN CASH	(35,308)
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CASH AT BEGINNING OF YEAR	<u>91,420</u>
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CASH AT END OF YEAR	<u><u>\$ 56,112</u></u>
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The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
STATEMENTS OF CASH FLOWS (Continued)
FOR THE YEAR ENDING DECEMBER 31, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (Decrease) in Net Fund Balance	\$ (26,437)
Accounts Receivable	(8871)
Accounts Payable	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>(35,308)</u>

The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
NOTES TO FINANCIAL STATEMENTS
AT AND FOR THE YEAR ENDING DECEMBER 31, 2024

NOTE 1 – ORGANIZATION

Seabrook Neighborhood Improvement and Security District (the District) was created as a public body by the Louisiana Legislature, 2010, Act No. 230, La. R.S. 33:9001.16, for the primary objective and purpose of promoting and encouraging the beautification, security, and overall betterment of the area included within the District.

The boundaries of the District are areas within the following perimeter: Fillmore Avenue, Leon C. Simon Boulevard, St. Roch Avenue, and Peoples Avenue.

The District services all parcel located in the geographic area it serves. The District has no paid employees and contracts with an external security company for patrolling. The Board of Commissioners consists of five appointed embers who are residents within the District. Board members are not compensated.

The governing authority of the City of New Orleans is authorized to impose and collect a parcel fee within the District. The amount of the fee is determined by an adopted resolution of the Board of Commissioners of the District. The fee, however, cannot exceed two hundred dollars per parcel per year.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Principles of Accounting

Reporting Entity – For reporting purposes, the District is a stand-alone entity as defined by Governmental Accounting Standards Board (GASB) Codification 2600 *Reporting Entity and Component Unit Presentation and Disclosure*. The District is neither fiscally dependent on any other local government, nor does it provide specific financial benefits to or impose specific financial burdens on any other government. No other potential component units meet the criteria for inclusion in the financial statements of the District.

Basis of Presentation – Fund Accounting – The proprietary fund is used to account for the District's ongoing operations and activities, which are similar to those in the private sector. Proprietary funds are accounted for using a flow of economic resource measurement focus under which all assets and all liabilities associated with the operation of these funds are included in the balance sheet. The statement of revenues, expenses, and changes in net position increases (revenues) and decreases (expenses) in total net position.

The District's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. All revenue items are recorded when the amount of the parcel fees to be received are measurable. Expenditures are recorded when a liability is incurred.

Basis of Reporting – The District has adopted GASB Codifications, which established standards for external financial reporting for all state and local government entities. GASB Codifications require the classification of net position into three components – net investment in capital assets; restricted; and unrestricted.

These notes are an integral part of the accompanying financial statements.

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
NOTES TO FINANCIAL STATEMENTS - CONTINUED
AT AND FOR THE YEAR ENDING DECEMBER 31, 2024**

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES - Continued

These classifications are defined as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of the assets.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net position amounts that do not meet the definition of “net investment in capital assets” or “restricted”.

Cash Equivalents

For the statement of cash flows, all unrestricted investment instruments with original maturities of three months or less are cash equivalents. The District has no cash equivalents at December 31, 2024.

Estimates

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

NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

In accordance with the Louisiana Local Government Budget Act, the procedures used by the District in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The District then legally adopts the budget. Budgeted amounts for the proprietary fund included in the supplemental data are as originally adopted by the District for the year ended December 31, 2024.

NOTE 4 – CASH AND CASH EQUIVALENTS

The District’s deposits held in financial institutions are insured up to \$250,000 by the Federal Deposit Insurance Corporation. As of December 31, 2024, the District has no uninsured deposits. The District has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

NOTE 5 – PARCEL FEES INCOME

The District has a fiduciary relationship with the City of New Orleans, who assesses and collected parcel fees on behalf of the District. As of December 31, 2024 total parcel fees receivable is \$9,021.

These notes are an integral part of the accompanying financial statements.

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
NOTES TO FINANCIAL STATEMENTS - CONTINUED
AT AND FOR THE YEAR ENDING DECEMBER 31, 2024**

NOTE 6 – SUBSEQUENT EVENTS

FASB Accounting Standards Codifications Topic 855-10, “Subsequent Events” requires the disclosure of the date through which the District has evaluated subsequent events and the reason for selecting that date. The District evaluated subsequent events from January 1, 2025 through August 8, 2025, the date the financial statements were available to be issued.

These notes are an integral part of the accompanying financial statements.

SUPPLEMENTARY INFORMATION

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
NET POSITION – BUDGET AND ACTUAL
FOR THE YEAR ENDING DECEMBER 31, 2024**

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Parcel Fees	\$ 347,500	\$ 214,934	\$ (132,566)
Other Income		325	325
Interest Income		292	292
TOTAL RECEIPTS	347,500	215,551	(131,949)
EXPENDITURES			
Patrol and Security Expenses	255,000	234,734	(20,266)
Administration and Accounting	23,100	3,748	(19,352)
Beautification	5,000	3,506	(1,494)
Overall Betterment	10,500	-	(10,500)
TOTAL EXPENDITURES	293,600	241,988	(51,612)
Change in Net Position	53,900	(26,437)	(80,337)
Net Position, Beginning of Year	91,570	91,570	-
Net Position, End of Year	<u>\$ 145,470</u>	<u>\$ 65,133</u>	<u>\$ (80,337)</u>

See Accountant's Report on Supplementary Information

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDING DECEMBER 31, 2024**

AGENCY HEAD NAME: Leonard McCullum

	<u>Amount</u>
Salaries	\$ 0.00
Benefits-Insurance	0.00
Benefits-Retirement	0.00
Deferred Compensation (Contributions Made by the Agency)	0.00
Benefits-Other	0.00
Car Allowance	0.00
Vehicle Provided by Government	0.00
Cell Phone	0.00
Dues	0.00
Vehicle Rental	0.00
Per Diem	0.00
Reimbursements	0.00
Travel	0.00
Registration Fees	0.00
Conference Travel	0.00
Housing	0.00
Unvouchered Expenses	0.00
Special Meals	0.00
Other	0.00
	<u>\$ 0.00</u>

See Accountant's Report on Supplementary Information

**SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2024**

2023-001 – Untimely Submission of Review Report

Criteria – Pursuant to the requirements of Louisiana Statute R.S. 24:513 a. (5)(a)(i), annual financial reports shall be completed within six months of the close of an entity's fiscal year. If the due date falls on a Saturday, Sunday, or federal holiday, the reporting package is due the next business day.

Conditions and Perspective – The December 31, 2023 review report was not submitted within the prescribed time frame.

Cause – Management failed to ensure that the review report was issued within the prescribed time frame.

Effect - The District has not complied with the reporting requirements of the State of Louisiana.

Recommendation – The management of the District should take steps to ensure that the financial reports are submitted within the prescribed state and federal time frame.

Management's Response – The City of New Orleans failed to comply with the Louisiana State Law (R.S. 24:513(B2)) to provide the CPA requested sworn financial statement and explanation as to why there is a difference between the City's records for improved parcels versus the tax assessor's office reports, estimated at 152 taxpayers not accounted for on the financial statements for the year ended December 31, 2023. The Entity (Seabrook District) cannot prepare a fair presentation of their financial statements, without the City (those charged with governance) providing full disclosures of what was collected, billed and distributed to the District, if not provided in a timely manner. The Entity's conclusion is that the CPA and the Entity must receive full disclosures from the City in order to meet the Louisiana required timeline on reporting of public funds.

SEABROOK NEIGHBORHOOD IMPROVEMENT AND SECURITY DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2024

2024-001 – Untimely Submission of Review Report

Criteria – Pursuant to the requirements of Louisiana Statute R.S. 24:513 a. (5)(a)(i), annual financial reports shall be completed within six months of the close of an entity's fiscal year. If the due date falls on a Saturday, Sunday, or federal holiday, the reporting package is due the next business day.

Conditions and Perspective – The December 31, 2024 review report was not submitted within the prescribed time frame.

Cause – Management failed to ensure that the review report was issued within the prescribed time frame.

Effect - The District has not complied with the reporting requirements of the State of Louisiana.

Recommendation – The management of the District should take steps to ensure that the financial reports are submitted within the prescribed state and federal time frame.

Management's Response – The City of New Orleans failed to timely comply with the Louisiana State Law (R.S. 24:513(B2) to provide the CPA requested sworn financial statement. The Entity (Seabrook District) cannot prepare a fair presentation of their financial statements, without the City (those charged with governance) providing full disclosures of what was collected, billed and distributed to the District, if not provided in a timely manner. The Entity's conclusion is that the CPA and the Entity must receive full disclosures from the City in order to meet the Louisiana required timeline on reporting of public funds.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Seabrook Neighborhood
Improvement and Security District
New Orleans, Louisiana

We have performed the procedures enumerated below on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2024, 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 December 31, 2024. 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 December 31, 2024:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
None	2024		-0-
Total Expenditures			-0-

The Agency represented that they received no state or local government grant awards during the fiscal year ended December 31, 2024.

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.

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

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

The Agency's policies and procedures state that the executive director must approve all disbursements, with subsequent approval by the full board. Documentation supporting each of the selected disbursements included the signature of the executive director. In addition, approval by the full board for each of the disbursements was traced to the Agency's minute book.

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

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

6. 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.

The selected disbursements included two federal grant awards that were closed out during the fiscal year. We compared the close-out reports for these two federal grant awards with the Agency's financial records. The amounts reported in the close-out reports agreed with the Agency's financial records.

Open Meetings

7. 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.

Management represented that the Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agenda.

Budget

8. 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 provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

State Audit Law

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

The agency's report was not submitted to the Legislative Auditor before the statutory due date of June 30, 2024.

10. 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

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

In the agreed-upon procedures engagement for the year ended December 31, 2024, we did not report any suggestions, exceptions, recommendations, and/or comments.

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.

Judy Moncrief CPA LLC
Shreveport, Louisiana
August 8, 2025

ATTACHMENTS:
SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR EXCEPTIONS NOTED IN
THE ATTESTATION REPORT (IF APPLICABLE)

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

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

August 8, 2025 (Date Transmitted)
Judy Moncrief CPA LLC (CPA Firm Name)
910 Pierremont Road, Suite 311 (CPA Firm Address)
Shreveport, Louisiana (City, State Zip)

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

<u>Shantrellla Baptiste</u>	Secretary	<u>8/21/2025</u>	Date
<u>Shelina Gethers</u>	Treasurer	<u>8/21/2025</u>	Date
<u>Leonard McCollum Jr</u>	President	<u>8/21/2025</u>	Date