

K & K PROVIDERS CORPORATION

Terrytown, Louisiana

FINANCIAL REPORT

SEPTEMBER 30, 2024

Roslyn J. Johnson, LLC
Certified Public Accountant

K & K PROVIDERS CORPORATION
Terrytown, Louisiana

TABLE OF CONTENTS

	Page
Independent Accountant's Review Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
<i>Schedule of Functional Expenses</i>	6
Notes to the Financial Statements	7
Supplementary Information Schedules	
Schedule of Compensation, Benefits, and Other Payments to Executive Officer	11
Schedule of Meals Served and Program Reimbursement	12
Independent Accountant's Report on Applying Agreed-Upon Procedures	13
Louisiana Attestation Questionnaire	17

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
K & K Providers, Inc.
1799 Stumpf Blvd
Terrytown, Louisiana 70056

I have reviewed the accompanying financial statements of **K & K Providers, Inc.** (a non-profit organization), which comprise the statement of financial position as of September 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I 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

My responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of **K & K Providers, Inc.** and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am 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.

Other Matters

Required Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head as required by Louisiana Legislative Auditor and the schedule of meals served and program reimbursements as required by Louisiana Department of Education or presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the representation of management. I have reviewed the information and, based on my review, I am 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.

Agreed-Upon Procedures

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated February 7, 2025 on the results of my agreed-upon procedures.

Roslyn J. Johnson, LLC

Baton Rouge, Louisiana

February 7, 2025

K & K PROVIDERS CORPORATION

Statement of Financial Position

September 30, 2024

ASSETS

Current Assets

Cash - unrestricted (note 2)	\$ 71,375
Total Cash	<u>71,375</u>
Reimbursements receivable (note 3)	<u>39,311</u>
Total Current Assets	<u><u>\$ 110,686</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 91
Payroll taxes payable	1,047
Due to Providers (note 4)	<u>31,630</u>
Total Current Liabilities	32,768

Long-term Liabilities

Accrued interest payable (note 5)	10,428
Loans Payable (note 5)	<u>150,000</u>
Total Long-term Liabilities	160,428
Total Liabilities	193,196

Net Assets

Without donor restrictions:	
Undesignated	<u>(82,510)</u>
Total Net Assets	(82,510)
Total Liabilities and Net Assets	<u><u>\$ 110,686</u></u>

See Independent Accountant's Review Report

K & K PROVIDERS CORPORATION

Statement of Activities

For the Year Ended September 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues			
Federal Financial Assistance through the Louisiana Department of Education:			
Administrative reimbursement		\$ 81,753	\$ 81,753
Program reimbursement		212,143	212,143
Interest income	\$ 36	-	36
Net assets released from restrictions	293,896	(293,896)	-
Total support and revenues	293,932	-	293,932
Expenses			
Program Services:			
Meals served - Providers	212,143		212,143
Supporting Services:			
Personnel costs	63,983		63,983
Contract costs	3,000		3,000
Interest	9,787		9,787
Operating costs	24,883		24,883
Total expenses	313,796	-	313,796
Change in Net Assets	(19,864)	-	(19,864)
Net Assets - Restated Beginning of Year	(62,646)	-	(62,646)
Net Assets - End of Year	(82,510)	-	(82,510)

See Independent Accountant's Review Report

K & K PROVIDERS CORPORATION

Statement of Cash Flows

For the Year Ended September 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (19,864)
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Restatement of beginning net assets	(4,676)
(Increase) Decrease in Current Assets	
Reimbursement receivable	12,463
Increase (Decrease) in Current Liabilities	
Accounts payable	91
Payroll taxes payable	174
Accrued interest payable	9,787
Due to providers	<u>(6,683)</u>
Net cash provided (used) in operating activities	(8,708)
Net decrease in cash	(8,708)
CASH AT BEGINNING OF YEAR	<u>80,083</u>
CASH AT END OF YEAR	<u><u>\$ 71,375</u></u>

See Independent Accountant's Review Report

K & K PROVIDERS CORPORATION

Schedule of Functional Expenses For the Year Ended September 30, 2024

	<u>Program Service Expenses</u>	<u>Supporting Services Expenses</u>	<u>Total</u>
EXPENSES			
Personal services		\$ 63,983	\$ 63,983
Travel		2,030	2,030
Insurance		672	672
Contract costs		3,000	3,000
Internet		720	720
Telephone		2,155	2,155
Building rent		10,082	10,082
Interest		9,787	9,787
Office supplies		7,413	7,413
Storage		1,305	1,305
Miscellaneous		506	506
Provider payments	\$ 212,143		212,143
Total expenses	<u>\$ 212,143</u>	<u>\$ 101,653</u>	<u>\$ 313,796</u>

See Independent Accountant's Review Report

K & K Providers Corporation

Notes to the Financial Statements For the Year Ended September 30, 2024

Note 1 – Summary of Significant Accounting Policies

A. Organization

K & K Providers Corporation (the Organization) is a private agency located in Jefferson Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. It was organized for the purpose of providing social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Jefferson and nearby parishes and to mobilize resources for the conduct of these efforts. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226, Child Care Food Program. Under the provisions of this Program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. **K & K Providers Corporation** through its personnel, monitors the composition of the meals to assure nutritional values, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children. This Program is funded (98%) by federal funds received from the State of Louisiana Department of Education.

B. Basis of Accounting and Financial Presentation

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

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's (FASB) Accounting Standard Codification (ASC) 958, *Not-for-Profit Entities*. Under FASB ACS 958, **the Organization** reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by **the Organization** is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are those net assets received with donor-imposed restrictions limiting **the Organization's** use of the assets. **The Organization** at September 30, 2024, had a deficit net asset balance resulting from the use of loan proceeds to fund some its operational costs.

C. Net Assets Released from Restrictions

Expiration of temporary restrictions of net assets (i.e., donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.

D. 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 revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

E. Reimbursements Receivable

Management deems all accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when the determination is made.

F. Functional Expenses

The cost of providing the program services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

G. Equipment and Furniture

The Organization's equipment and furniture is expensed when purchased. No depreciation is calculated.

H. Income Taxes

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in these financial statements.

I. Statement of Cash Flows

The Organization is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, **the Organization** considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

J. Liquidity Management

As of September 30, 2024, **the Organization** has financial assets of \$71,375 in cash mainly consisting of loan proceeds. These funds are readily available within one year of the statement of financial position date to meet general expenditures. As a part of its liquidity management, the organization has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due.

Note 2 - Cash

At September 30, 2024, the **Organization** has cash (book balances) totaling \$71,375, which are in noninterest-bearing demand accounts. The deposits are stated at cost, which approximate market and are fully secured by federal deposit insurance.

Note 3 – Reimbursements Receivables

Reimbursement receivable represents reimbursements due from the Louisiana Department of Education for meals served during the month of September 2024.

Provider Reimbursement Receivable	\$31,630
Administrative Reimbursement Receivable	<u>7,681</u>
Total Reimbursements Receivable	<u>\$39,311</u>

Note 4 – Due to Providers

Due to providers represents amounts owed to providers for the cost of meals served during the months of August and September 2024.

Note 5 – Loans Payable

On July 21, 2020, the Organization received a \$150,000.00 loan from the U.S. Small Business Administration (SBA) authorized under Section 7(b) of the Small Business Act. Interest on the loan will accrue at the rate of 2.75% yearly. The balance of principal and interest will be payable over 30 years from the date of the loan. In March 2021, SBA extended first loan payment until 24 months from the date of the note, with interest continuing to accrue during the deferment period. At September 30, 2024, accrued interest on the loan was \$10,428.

Note 6 – Concentration of Revenues

The **Organization** receives a large amount of its revenues from one major source, the Louisiana Department of Education. Revenue of the program is based on the number of meals served by providers to children at the approved meal rates. Meal rates are determined on July 1 of each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the *Schedule of Meals Served and Program Reimbursements*. The revenue from this source represents 98.0% of the **Organizations** total revenues during the year ended September 30, 2024.

Note 7 – Board of Directors

The management of **K & K Providers Corporation** is vested in a Board of Directors which consists of three members who serve without compensation.

Note 8 – Board Designation of Net Assets

At September 30, 2024, the Organization's Board has not designated any portion of net assets for specific purposes.

Note 9 – Restatement of Net assets

The Net Assets as of September 30, 2023, have been restated to reflect the correction of errors related to prior years recording of revenues. The effect of the restatement is as follows:

Net Assets, September 30, 2023 as previously	\$57,970
Correct the recording of prior year revenue	<u>4,676</u>
Net Assets, September 30, 2024, as restated	<u>\$ 62,646</u>

Note 10– Subsequent Events

Management is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. Management performed such an evaluation through February 7, 2025 the date that the financial statements were available to issue, and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

SUPPLEMENTARY INFORMATION SCHEDULES

FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
K & K PROVIDERS CORPORATION

Schedule of Compensation, Benefits and Other Payments
to Executive Director
Year Ended September 30, 2024

KENDRA NELSON, EXECUTIVE DIRECTOR

PURPOSE	AMOUNT
Salary	\$ 56,160
Benefits - Retirement	3,482
Benefits-Medicare	814
Unemployment Benefits	416
Travel	<u>2,030</u>
TOTAL	<u><u>\$ 62,902</u></u>

Schedule 2

K & K PROVIDERS, INC.**Schedule of Meals Served and Program Reimbursement
Year Ended September 30, 2024**

OCTOBER 1, 2023 TO JUNE 30, 2024	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
TIER 1					
Number of meals claimed	20,884	19,824	25,869	13,071	79,648
Less: Meals refunded by sponsor					
Net meals allowed	20,884	19,824	25,869	13,071	79,648
Reimbursement rate	1.6500	3.1200	0.9300	3.1200	
Reimbursement based on rate	\$ 34,459	\$ 61,851	\$ 24,058	\$ 40,782	\$ 161,149
TIER 2					
Number of meals claimed	6	6	6	0	18
Less: Meals refunded by sponsor					
Net meals allowed	6	6	6	0	18
Reimbursement rate	0.5900	1.8800	0.2500	1.8800	
Reimbursement based on rate	\$ 4	\$ 11	\$ 2	\$ -	\$ 16
JULY 1, 2024 TO SEPTEMBER 30, 2024	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	6,364	6,635	8,057	3,816	24,872
Less: Meals refunded by sponsor					
Net meals allowed	6,364	6,635	8,057	3,816	24,872
Reimbursement rate	1.6600	3.1500	0.9300	3.1500	
Reimbursement based on rate	\$ 10,564	\$ 20,900	\$ 7,493	\$ 12,020	\$ 50,978
TOTAL MEALS CLAIMED	27,254	26,465	33,932	16,887	104,538
TOTAL NET MEALS ALLOWED	27,254	26,465	33,932	16,887	104,538
PROGRAM REIMBURSEMENT CLAIMED	\$ 45,026	\$ 82,762	\$ 31,553	\$ 52,802	\$ 212,143
PROGRAM REIMBURSEMENT ALLOWED	\$ 45,026	\$ 82,762	\$ 31,553	\$ 52,802	\$ 212,143
MEALS OVERCLAIMED AND REFUNDED TO LDOE					<u>\$ -</u>

AGREED-UPON PROCEDURES REPORT

INDEPENDENT ACCOUNTANT'S REPORT

ON APPLYING AGREED-UPON PROCEDURES

To Board of Directors
K & K Providers, Inc.
1799 Stumpf Blvd
Terrytown, Louisiana 70056

I have performed the procedures enumerated below, which were agreed to by **K & K Providers, Inc.** and the Louisiana Legislative Auditor (the specified parties), **on K & K Provider's** compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. **K & K Provider's** management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated 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 Agency's management.

K & K Providers, Inc. provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended September 30, 2024:

Federal, State, or Local Grant Name	Grant Year	CFDA No.	Amount
Louisiana Department of Education-Child and Adult Care Food Program	10/1/23-9/30/24	10.558	\$293,896
Total Expenditures			\$293,896

The Agency represented that they received no state or local government grant awards during the fiscal year ended September 30, 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.

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

For the federal award I selected six disbursements and agreed the amount and payee to supporting documentation. Verified all of the disbursements were coded to the correct fund and general ledger account and were approved in accordance with **K & K Provider's** policies and procedures.

No exceptions were noted.

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

Verified disbursements selected were approved in accordance with agency policies.

No exceptions were noted.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. 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

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

No other exceptions were noted.

Eligibility

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility.

No other exceptions were noted.

Reporting

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting.

No other exceptions were noted.

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.

No other exceptions were noted.

Budget

8. 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.

K & K Provider's budget was prepared and approved by the oversight agency and included the purpose and duration of the grant program.

No other exceptions were noted.

State Audit Law

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

K & K Provider's accounting records provided for a timely report in accordance with state law.

No other exceptions were noted.

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 (audit law).

K & K Provider's management represented they did not enter into any contracts during the year that were subject to public bid law.

No exceptions were noted.

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.

There were no prior year comments.

No exceptions were noted.

This agreed-upon procedures engagement was conducted 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. I was 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

K & K Provider's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on **K & K Provider'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.

Roslyn J. Johnson, LLC

Baton Rouge, Louisiana
February 7, 2025

Roslyn J. Johnson, LLC
Certified Public Accountant

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

February 7, 2025

Roslyn J. Johnson, LLC
P. O. Box 66494
Baton Rouge, Louisiana 70810

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2024, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐ N/A ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes ☒ No ☐ N/A ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐ N/A ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐ N/A ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meeting FAQs,” available on the Legislative Auditor’s website to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☒ No ☐ N/A ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐ N/A ☐

Reporting

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☐ No ☐ N/A ☒

Prior-Year Comments

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

Yes ☐ No ☐ N/A ☒

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of

your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

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

Kendra Nelson Executive Director 2/7/2025 Date
Donnie Young President 2-7-2025 Date