

The Union Lincoln Regional Water Supply Initiative

Financial Statements

For The Year Ended December 31, 2018

**The Union Lincoln Regional Water Supply Initiative
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For the Year Ended December 31, 2018**

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REVIEWED FINANCIAL STATEMENTS

HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

333 TEXAS STREET, SUITE 1525
SHREVEPORT, LOUISIANA 71101
318-429-1525 PHONE • 318-429-2070 FAX

June 14, 2019

The Board of Directors
The Union-Lincoln Regional Water Supply Initiative
Farmerville, Louisiana

Independent Accountant's Review Report

We have reviewed the accompanying financial statements of The Union-Lincoln Regional Water Supply Initiative, which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, changes in net assets, 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 company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

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

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana



The Union Lincoln Regional Water Supply Initiative
Statement of Financial Position
December 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 78,703
Accounts Receivable	48,858
Total Current Assets	<u>127,561</u>

Total Assets

\$ 127,561

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable & Accrued Liabilities	<u>\$ -</u>
Total Current Liabilities	-

Long Term Liabilities

-

Total Liabilities

-

Net Assets

With Donor Restrictions	-
Without Donor Restrictions	127,561
Total Net Assets	<u>127,561</u>

Total Liabilities and Net Assets

\$ 127,561

See accompanying notes and independent accountants' review report.

**The Union Lincoln Regional Water Supply Initiative
Statement of Activities
For The Year Ended December 31, 2018**

Changes in Net Assets Without Donor Restrictions:

Revenues

State of Louisiana - Capital Outlay	\$ 125,770
Support From Local Governments	107,999
Total Unrestricted Revenues	<u>233,769</u>

Expenses

Program Services	227,770
Supporting Services	1,923
Total Operating Expenses	<u>229,693</u>

Change in Net Assets Without Donor Restrictions	4,076
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Change in Net Assets With Donor Restrictions	<u>-</u>
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Increase in Net Assets	4,076
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Net Assets at Beginning of Year	123,485
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Net Assets at End of Year	<u><u>\$ 127,561</u></u>
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See accompanying notes and independent accountants' review report.

**The Union Lincoln Regional Water Supply Initiative
Statement of Functional Expenses
For The Year Ended December 31, 2018**

	2018	
	Program Services	
	Regional Water Supply Research	Supporting Services
Administrative	\$ -	\$ 1,923
Professional Fees	<u>227,770</u>	<u>-</u>
	<u>\$ 227,770</u>	<u>\$ 1,923</u>

See accompanying notes and independent accountants' review report.

**The Union Lincoln Regional Water Supply Initiative
Statement of Cash Flows
For The Year Ended December 31, 2018**

Cash Flows From Operating Activities	
Receipts from Participants and Others	\$ 258,356
Payments to Suppliers for Goods and Services	<u>(300,304)</u>
Net Cash Provided (Used) by Operating Activities	(41,948)
Net Decrease in Cash and Cash Equivalents	(41,948)
Cash and Cash Equivalents at Beginning of Year	<u>120,651</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 78,703</u></u>
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Change in Net Assets	\$ 4,076
Adjustments to Reconcile Net Assets to Net Cash provided by Operating Activities:	
Decrease in Accounts Receivable	24,587
Decrease in Accounts Payable	<u>(70,611)</u>
Total Adjustments	<u>(46,024)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (41,948)</u></u>

See accompanying notes and independent accountants' review report.

UNION LINCOLN REGIONAL WATER SUPPLY INITIATIVE
Notes to Financial Statements
For the Year Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Union Lincoln Regional Water Supply Initiative (“ULRWSI”), a nonprofit organization, was established in 2002 under the provisions of Louisiana law (Louisiana Revised Statutes 12:201-12:269 (1950 as amended)) and Section 501(c)(3) of the Internal Revenue Code of 1954. The mission of the ULRWSI is to be operated exclusively for the development and utilization of any and all alternate water sources within Lincoln and Union Parishes to reduce the consumption of water from the Sparta Aquifer and for the supplying of water for consumption within Lincoln and Union Parishes from such alternate water sources. The members of the ULRWSI consist of the Lincoln Parish Police Jury, the Union Parish Police Jury, the Town of Farmerville, and the City of Ruston. The Board of Directors of the ULRWSI is composed of the chief executive officer or a designee of each of the four (4) members.

a. PRESENTATION OF STATEMENTS

The financial statements are prepared on the accrual basis of accounting and financial presentation follows the recommendations of the Financial Accounting Standards Board ASC 958 (Formerly (SFAS) No. 117, *Financial Statements of Not-For-Profit Organizations*.) ULRWSI is required to report information regarding its financial position and activities based on the existence or absence of donor or grantor imposed restrictions, as follows:

Net assets without donor restrictions – Net assets that are not subject to donor or grantor imposed restrictions. Some net assets without donor restrictions may be designated for specific purposes by action of the governing board.

Net assets with donor restrictions – Net assets subject to donor or grantor imposed restrictions that may or will be met by actions of the Organization. There are no donor or grantor restricted net assets at December 31, 2018.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by member-stipulated restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is unrestricted by explicit member stipulations or by law. Expirations of temporary restrictions on net assets (i.e., the member-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

b. CONTRIBUTIONS

The ULRWSI has adopted Statement of Financial Accounting Standards ASC 958 (Formerly (SFAS) No. 116, *Accounting for Contributions Received and for Contributions Made*.) In accordance with ASC 958, contributions are recognized when the member makes a promise to give and are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any member restrictions.

The ULRWSI reports gifts of cash and other assets as restricted support if they are received with member stipulations that limit the use of the donated assets.

UNION LINCOLN REGIONAL WATER SUPPLY INITIATIVE
Notes to Financial Statements
For the Year Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

When a member restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The ULRWSI reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit member stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the temporarily restricted or permanently restricted net asset classes. Absent explicit member stipulations about how long those long-lived assets must be maintained, the ULRWSI reports expirations of member restriction when the donated or acquired long-lived assets are placed in service.

All contributions are considered to be available for unrestricted use unless specifically restricted by the member. Amounts received that are designated for future periods are restricted or permanently restricted support that increases those net assets classes. When a qualifying expenditure occurs or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets as "net assets released from restriction" in the statement of activities.

c. FUND ACCOUNTING

The accounts of the organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, all resources are for similar in nature and purpose, and therefore, are reported in one fund.

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. Actual results could differ from those estimates.

e. INCOME TAX STATUS

The ULRWSI is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified as other than a private foundation.

The provisions of ASC 740-10 (Formerly FASB Interpretation No. 48 (FIN 48)) were adopted by the organization on January 1, 2009. The adoption of FIN 48 did not result in any changes to net assets or deferred income tax liabilities.

Accrued interest and penalties associated with uncertain tax positions are included as a component of the provision for income taxes. There were no unrecognized tax benefits at January 1, 2009. For the year ended December 31, 2018, there were no unrecognized tax benefits, or accrued interest and penalties.

UNION LINCOLN REGIONAL WATER SUPPLY INITIATIVE
Notes to Financial Statements
For the Year Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

The company files Form 990, an informational tax return in the U.S. federal tax jurisdiction. Federal tax returns prior to 2015 are closed.

f. CASH AND CASH EQUIVALENTS

For the purposes of the Statement of Cash Flows, the ULRWSI considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents. Fair value approximates carrying amounts.

g. FIXED ASSETS

At December 31, 2018, the ULRWSI has no fixed assets.

h. ACCOUNTING CHANGES

In August 2016, the FASB issued ASU No. 2016-14, “Presentation of Financial Statements of Not for-Profit Entities,” with the stated purpose of improving financial reporting by those entities. Among other provisions, this ASU reduces the number of classes of net assets from three to two, requires the presentation of expenses in both natural and functional classifications, and requires additional disclosures concerning liquidity and the availability of financial resources. This standard is effective for fiscal years beginning after December 15, 2017, and requires the use of the retrospective transition method. ULRWSI adopted this standard for the year ended December 31, 2018 and its implementation is reflected in the financial statements.

Implementation of ASU 2016-14 did not require reclassification or restatement of any opening balances related to the periods presented. ULRWSI net assets previously reported as unrestricted are now reported as net assets without donor restrictions. ULRWSI did not have any temporarily or permanently restricted net assets.

i. FUNCTIONAL EXPENSES

The costs of providing the various programs have been summarized on a functional basis in the statement of activities. Certain categories of expenses may be attributable to both program services and supporting activities, and are charged directly to either program services or supporting expenses based on the nature of expense.

2. FUNDING POLICIES AND SOURCES OF FUNDS

ULRWSI receives its monies through various methods of financing. The Board of Directors has overseen the procurement of funds through grants and contributions by its members.

UNION LINCOLN REGIONAL WATER SUPPLY INITIATIVE
Notes to Financial Statements
For the Year Ended December 31, 2018

3. RECEIVABLES

Receivables at December 31, 2018, consist of the following:

Town of Farmerville	27,050
Union Parish Police Jury	7,269
City of Ruston	7,269
Lincoln Parish Police Jury	7,269
Total	\$ <u>48,858</u>

4. PAYABLES

At December 31, 2018 there were no accounts payable.

5. COMPENSATION OF BOARD OF DIRECTORS

The by-laws of the ULRWSI state that the Board of Directors, at its discretion, may fix an amount of compensation to be paid the officers and/or directors; however, the Board has chosen to not receive any compensation.

6. LIQUIDITY

ULRWSI's availability of financial assets to meet cash needs is as follows:

	<u>2018</u>
Cash and Equivalents	\$ 78,703
Contributions receivable	<u>48,858</u>
	\$127,561
Less: Donor imposed restrictions making financial assets unavailable for general expenditures	<u> -</u>
Financial assets available within one year to meet cash needs for general expenditures	<u>\$127,561</u>

6. SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events through June 14, 2019, the date on which the financial statements were available to be issued.

**The Union Lincoln Regional Water Supply Initiative
Schedule of Compensation, Reimbursements, Benefits,
and Other Payments to Agency Head
For The Year Ended December 31, 2018**

Schedule 1

Agency Head:

Board President: M. Stein Baughman

None

Purpose:

Consulting Fees	\$	-
Benefits - Payroll Taxes and Insurance		-
Travel		-
Reimbursements		-
Total Compensation, Benefits and Other Payments	\$	-

See independent accountants' review report.

OTHER REPORTS

HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

333 TEXAS STREET, SUITE 1525
SHREVEPORT, LOUISIANA 71101
318-429-1525 PHONE • 318-429-2070 FAX

June 14, 2019

The Board of Directors
The Union-Lincoln Regional Water Supply Initiative
Farmerville, Louisiana

Independent Accountant's Report on Applying Agreed-Upon Procedures

We have performed the procedures enumerated below, which were agreed to by the management of The Union-Lincoln Regional Water Supply Initiative and the Legislative Auditor, (the specified parties), on the organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of The Union-Lincoln Regional Water Supply Initiative 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, we 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 organization's management.

Union-Lincoln Regional Water Supply Initiative provided us with the list of expenditures made for grant awards received during the fiscal year ended December 31, 2018:

Award	Grant Year	Amount
State of Louisiana Capital Outlay	2018	125,770
Local Matching Funds Only (Non-grant)	2018	<u>103,923</u>
Total expenditures		<u>229,693</u>

2. For each of the above awards, randomly select six disbursements from each grant administered during the fiscal year, provided no more than 30 disbursements are selected.

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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.

We examined supporting documentation for each of the selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

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

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

All items were properly approved.

6. For each selected disbursement made for a state or local grant award, 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 reviewed the previously listed disbursements for types of services allowed or not allowed.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements.

No exceptions were noted for either of the above tests.

Reporting

We reviewed the previously listed disbursements for reporting requirements.

No exceptions were noted for the above test.

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

N/A.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

The Union-Lincoln Regional Water Supply Initiative is not subject to the open meetings law.

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, objective, and measures of performance.

The organization 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

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 June 30, 2019.

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

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

Prior Comments and Recommendations

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

In the review engagement for the year ended December 31, 2017, the prior independent accountant reported that there were too few personnel involved in the accounting system to have adequate separation of duties for internal control. The Union-Lincoln Regional Water Supply Initiative has taken measures to improve its internal control system, but due to its small size, it is difficult to separate all incompatible duties.

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 engagement contained in Government Auditing Standards, issued by the United States comptroller General. We were not engaged to, and did not, perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the organization's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana

**The Union Lincoln Regional Water Supply Initiative
Schedule of Findings and Responses
For The Year Ended December 31, 2018**

Current Year Finding and Responses

18-01 Lack of Separation of Duties

Condition:

The Union Lincoln Regional Water Supply Initiative has one person responsible for invoicing, making deposits, writing checks, maintaining accounting records, and reconciling the bank statements.

Criteria:

Effective internal controls require that there be segregation of duties within the accounting function in order to reduce the risk of both errors and inappropriate actions.

Cause:

The ULRWSI has a small number of individuals involved in the accounting function and this does not allow for proper segregation of duties.

Potential Effect:

The ULRWSI does not have proper segregation of duties and is at greater risk for not preventing or identifying errors and inappropriate actions once they have occurred.

Recommendation:

To the extent possible other individuals could assist with incompatible duties. It is recommended at a minimum that an officer receive the bank statement and review it each month.

Response:

The ULRWSI has very few transactions. The majority of funds it receives are from granting agencies which wire funds directly to the bank account. Two officers have authority to sign checks. The Secretary/Treasurer receives the bank statements directly. We will consider any recommendation to strengthen our internal control system.

Prior Year Findings

17-01 Lack of Separation of Duties

Condition:

The Union Lincoln Regional Water Supply Initiative has one person responsible for invoicing, making deposits, writing checks, maintaining accounting records, and reconciling the bank statements.

Criteria:

Effective internal controls require that there be segregation of duties within the accounting function in order to reduce the risk of both errors and inappropriate actions.

**The Union Lincoln Regional Water Supply Initiative
Schedule of Findings and Responses
For The Year Ended December 31, 2018**

Cause:

The ULRWSI has a small number of individuals involved in the accounting function and this does not allow for proper segregation of duties.

Potential Effect:

The ULRWSI does not have proper segregation of duties and is at greater risk for not preventing or identifying errors and inappropriate actions once they have occurred.

Recommendation:

To the extent possible other individuals could assist with incompatible duties. It is recommended at a minimum that an officer receive the bank statement and review it each month.

Response:

The ULRWSI has very few transactions. The majority of funds it receives are from granting agencies which wire funds directly to the bank account. Two officers have authority to sign checks. The Secretary/Treasurer receives the bank statements directly. We will consider any recommendation to strengthen our internal control system.

Status:

Not Cleared – repeated as 18-01.

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

June 14, 2019

Heard, McElroy, & Vestal
333 Texas Street, Suite 1525
Shreveport, LA 71101

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

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

Yes No

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

Yes No

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

Yes No

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

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Not Applicable

Yes No

Budget

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

Yes No

Reporting

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

Yes No

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

Yes No

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

Yes No

Prior-Year Comments

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

Yes No

General

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Laurel Hartt Bookkeeper 6/14/19 Date
Secretary/Treasurer

Michael Brangman resident 6/14/19 Date