

**Greater Mount Olive
Missionary Baptist Church
Outreach Ministry**

Baton Rouge, Louisiana

Year Ended June 30, 2020

*Financial Statements
and Supplementary Information*

and

Agreed-Upon Procedures

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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William D. Mercer, APAC
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
AMERICAN INSTITUTE
AND SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM D. MERCER, CPA (P.C.)

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Greater Mount Olive Missionary Baptist Church Outreach Ministry
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Greater Mount Olive Missionary Baptist Church Outreach Ministry (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization 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 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 conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information contained in the Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the representation of management. We have not audited or reviewed such information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

William D. Mercer CPA

Baton Rouge, Louisiana
March 30, 2021

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

June 30, 2020

ASSETS

CURRENT:

| | |
|---------------------------|--------------------|
| Cash and cash equivalents | \$ 407,062 |
| Accounts receivable | <u> -</u> |
| Total Current Assets | <u>407,062</u> |

TOTAL ASSETS \$ 407,062

LIABILITIES

LONG TERM:

| | |
|-------------------|-------------------|
| Due to affiliates | \$ <u>319,238</u> |
|-------------------|-------------------|

TOTAL LIABILITIES (all long-term) 319,238

NET ASSETS

| | |
|----------------------------|---------------|
| With donor restrictions | - |
| Without donor restrictions | <u>87,824</u> |

TOTAL NET ASSETS 87,824

TOTAL LIABILITIES AND NET ASSETS \$ 407,062

See accountant's review report.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended June 30, 2020

| | <u>Unrestricted</u> |
|-----------------------------------|-----------------------------|
| REVENUES: | |
| Contributed support | \$ - |
| Food service revenues | - |
| Government contracts and grants | - |
| Tuition and fees | - |
| Other revenues | <u>-</u> |
| Total Revenues | <u>-</u> |
| EXPENSES: | |
| Program services | - |
| Support services: | |
| Management and general expenses | <u>-</u> |
| Total Expenses | <u>-</u> |
| Change in Net Assets | - |
| NET ASSETS, beginning of year | <u>87,824</u> |
| NET ASSETS, end of year | \$ <u><u>87,824</u></u> |

See accountant's review report.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

Year Ended June 30, 2020

| | |
|--|--------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | |
| Change in net assets | \$ - |
| Adjustments to reconcile net of revenues over expenses to net cash flows from operating activities: | |
| Depreciation | - |
| Increase amounts due to affiliates | <u>319,238</u> |
| Net cash provided by operating activities | <u>319,238</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | |
| Cash payments for purchase of property | <u>-</u> |
| NET INCREASE IN CASH | 319,238 |
| CASH AND CASH EQUIVALENTS, beginning of year | <u>87,824</u> |
| CASH AND CASH EQUIVALENTS, end of year | \$ <u>407,062</u> |
| Cash payments for: | |
| Interest | \$ <u><u>-</u></u> |
| Income taxes | \$ <u>-</u> |
| Noncash investing and financing activities: | |
| None | |

See accountant's review report.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Greater Mount Olive Missionary Baptist Church Outreach Ministry (the Organization) is a non-profit organization created to provide families and individuals with high quality accommodations in a safe environment that enhances personal well being and equips them with proper tools for everyday living. The Organization carries out this mission by operating a summer enrichment program for 6-8 weeks during the summer months for grades 1 through 8. Students follow a grade appropriate curriculum in preparation for the upcoming school year. The Organization provides meals to students attending these programs. The Organizations activities are provided by funds received from the Louisiana Department of Education, Greater Mount Olive Baptist Church, and private funds. As the Organization sees opportunities for community outreach, other programs may be considered.

Method of accounting

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

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 liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Organization regularly assesses these estimates and, while actual results could differ, management believes that the estimates are reasonable.

Significant estimates included in or affecting the presentation of the accompanying financial statements include estimated useful lives of property and equipment.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation

Net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations. This also includes previously restricted gifts and grants for buildings and equipment that have been placed into service.

With donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. Items that affect this net asset category are gifts for which donor-imposed restrictions have not been met in the year of receipt, including gifts and pledges for buildings and equipment not yet placed in service. Also included in this net asset category are net assets subject to donor-imposed restrictions to be maintained permanently by the Organization, including gifts and pledges wherein donors stipulate that the corpus of the gift be held in perpetuity and that only income be made available for program operations.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed stipulations. Expenses are recorded as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated passage of time has elapsed) are reported as net assets released from restrictions.

As of June 30, 2020, the Organization had no net assets with donor restrictions.

Cash and cash equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts receivable

Accounts receivable represents state grants assistance which were unpaid at the balance sheet date. As of June 30, 2020, the Organization had no outstanding accounts receivable.

Property and equipment

All property and equipment is stated at cost. Expenditures for maintenance, repairs, and minor renewals are expensed as incurred. Major expenditures for renewals and betterments are capitalized.

As a general rule, when items are retired or otherwise disposed, accumulated depreciation is reduced by the accumulated amount of depreciation applicable thereto. Any gain or loss from such retirement or disposal is credited or charged to income in the year of the disposal.

Depreciation and amortization

Depreciation is computed on the straight-line method over the estimated useful lives of the various classes of depreciable assets, ranging from five to seven years.

The useful lives are estimated based on historical experience with similar assets, taking into account anticipated technological or other changes. The Organization periodically reviews these lives relative to physical factors, economic factors, and industry trends. If there are changes in the planned use of property and equipment or if technological changes occur more rapidly than anticipated, the useful lives assigned to those assets may be shortened, resulting in the recognition of increased depreciation and amortization expense in future periods.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition

The Organization reports contributions as restricted support if they are received with no donor or grantor restrictions that limit the use of the contributions. When a restriction expires (i.e., when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions are considered to be available for unrestricted use and recorded as such, unless specifically restricted by the donor.

Revenues from government agency contracts and fees are recognized in the period in which the Organization provides the service.

Income taxes

The Organization is a not-for-profit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and from state income tax under Section 121(5) of Title 47 of the Louisiana Revised Statutes. Accordingly, no provision or liability for federal or state income taxes has been included in the accompanying financial statements.

The Organization's tax returns are subject to possible examination by the taxing authorities. For federal income tax purposes, the tax returns essentially remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

Advertising

The Organization expenses the production costs of advertising the first time the advertising takes place, except for direct response advertising, which is capitalized and amortized over its expected period of future benefits. As of June 30, 2020, the Organization had no advertising classified as assets, and no advertising expenses were incurred or recognized for the year then ended.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Management of liquid resources

The Organization is funded primarily by contributions and government contract fees that may contain restrictions. Those restrictions require that resources be used in a certain manner or in a future period. Therefore, the Organization must maintain adequate resources to meet those responsibilities to its donors and certain financial assets may not be available for general expenditure within one year. As part of its liquidity management, the Organization strives to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. The Board of Greater Mount Olive Missionary Baptist may occasionally designate amounts to the ministry's liquidity reserve that could be utilized in the event of an unanticipated liquidity need.

Subsequent events

In preparing the accompanying financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through March 30, 2021, the date the financial statements were available to be issued.

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2020, were as follows:

| | |
|-----------------------------------|-------------------|
| Cash on hand | \$ - |
| Cash in bank – checking / savings | <u>407,062</u> |
| | \$ <u>407,062</u> |

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE C – RELATED PARTY TRANSACTIONS

Previously, the Organization has leased facilities from Greater Mount Olive Baptist Church, a related nonprofit organization, under an informal operating lease. Since these facilities were severely damaged as a result of flooding in the Baton Rouge area during August 2016, the Organization did not utilize them during the year ended June 30, 2020. Additionally, the Organization has previously utilized the services of employees of Greater Mount Olive Missionary Baptist Church Day Care on a reimbursable basis. No payroll expenses were recognized or paid for these employees during the year ended June 30, 2020.

During the year ended June 30, 2020, the Organization received governmental grant funds totaling \$319,238 on behalf of Greater Mount Olive Baptist Church for use in rebuilding facilities and replacement of equipment used by the Organization, the church, and the church's day care program. These funds are shown in the accompanying financial statements as a long-term liability.

NOTE D – SIGNIFICANT CONCENTRATIONS OF RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of grant and contract revenues.

As discussed in Note A, the Organization derives a significant portion of its revenues from grants and contracts administered by the Louisiana Department of Education. A reduction in the amount of revenue provided by the State of Louisiana, should this occur, could have a significant impact on the Organization's ability to carry out its activities at current levels. For the year ended June 30, 2020, no revenues were recognized by the Organization due to the suspension of its operations (see Note F for more details).

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE E – AVAILABILITY OF FINANCIAL RESOURCES

The following represents the Organization’s financial assets as of June 30, 2020, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts that are not available also include board designated amounts that could be utilized if the Board of Greater Mount Olive Missionary Baptist Church approved the use.

| | |
|--|-------------------|
| Financial assets, June 30, 2020: | |
| Cash and equivalents | \$ 407,062 |
| Accounts receivable | <u>-</u> |
| | 407,062 |
| Less those unavailable for general expenditures within one year, due to: | |
| Restricted by donor with time or purpose restrictions | - |
| Board designations | <u>-</u> |
| Financial assets available to meet cash needs for general expenditures within one year | \$ <u>407,062</u> |

NOTE F – SIGNIFICANT EVENTS

In August 2016, the Baton Rouge, Louisiana, area suffered severe and widespread flooding. As a result of this event, the facilities of the Organization and its related affiliates was severely damaged. Most of the equipment and fixtures used by Organization, as well as accounting records of the Organization’s programs, was destroyed or damaged beyond repair. As of the issuance of these financial statements, the Organization’s facilities continue to undergo major reconstruction, and the programs offered by the Organization and its affiliates have been suspended until the facilities are ready for occupancy.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NOTE F – SIGNIFICANT EVENTS (continued)

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a “Public Health Emergency of International Concern,” which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses have created disruption in global supply chains and have adversely affected many industries. The outbreak could have a continued material adverse impact on economic and market conditions and could trigger additional periods of economic shutdown. The extent to which this situation may continue to impact financial markets and the Organization’s future financial condition or result of operations cannot be reasonably determined at this time.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

There were no findings or questioned costs noted for the year ended June 30, 2020, which were required to be reported.

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

For the year ended June 30, 2019, the Organization submitted sworn financial statements in accordance with applicable state law. As such, no findings were noted with these financial statements.

SUPPLEMENTARY INFORMATION

GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
OUTREACH MINISTRY
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended June 30, 2020

Agency Head: Jaqueline Dixon, Director

| Purpose: | Amount: |
|--|----------------|
| Salary | None |
| Benefits – insurance | None |
| Benefits – retirement | None |
| Benefits – other | None |
| Car mileage allowance | None |
| Vehicle provided by government | None |
| Per diem | None |
| Reimbursements | None |
| Travel | None |
| Registration fees | None |
| Conference travel | None |
| Continuing professional education fees | None |
| Contract services | None |
| Unvouchered expenses | None |
| Special needs | None |

For the year ended June 30, 2020, no compensation was paid to the Executive Director.

See accountant's review report.

William D. Mercer, APAC
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
AMERICAN INSTITUTE
AND SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM D. MERCER, CPA (P.C.)

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Greater Mount Olive Missionary
Baptist Church Outreach Ministry and
the Legislative Auditor, State of Louisiana

I have performed the procedures included in the *Louisiana Audit Guide* and enumerated below, which were agreed to by the management of Greater Mount Olive Missionary Baptist Church Outreach Ministry, hereinafter referred to as the Organization, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Greater Mount Olive Missionary Baptist Church Outreach Ministry's compliance with certain laws and regulations during the year ended June 30, 2020, included in the accompanying Louisiana Attestation Questionnaire. Management of Greater Mount Olive Missionary Baptist Church Outreach Ministry is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings are as follows:

Federal, State and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Greater Mount Olive Missionary Baptist Church Outreach Ministry's award expenditures for all programs for the fiscal year follow:

| <u>Federal Grant and Contract Name</u> | <u>CFDA Number</u> | <u>Amount</u> |
|---|--------------------|---------------|
| Federal Emergency Management Agency: Pass through programs from: Governor's Office of Homeland Security and Emergency Preparedness | 97.036 | \$ 319,238 |

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

Six disbursements under the award listed above were randomly selected

3. For the items selected in Procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.

No exceptions were noted

4. For the items selected in Procedure 2, determine if the disbursements are properly coded to the correct fund and general ledger account.

No exceptions were noted

5. For the items selected in Procedure 2, determine whether the disbursements received approval from proper authorities.

No exceptions were noted

6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Activities allowed or unallowed

No exceptions were noted

Eligibility

No exceptions were noted

Reporting

No exceptions were noted

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

None of the awards listed were closed out during the period under review.

Open Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

Greater Mount Olive Missionary Baptist Church Outreach Ministry is required to post a notice of each meeting and the accompanying agenda on the door of the Greater Mount Olive Missionary Baptist Church Outreach Ministry office building. Management has asserted that no meetings requiring such posting were held during the period under review.

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objective and measure of performance.

Greater Mount Olive Missionary Baptist Church Outreach Ministry provided detailed budgets to the applicable state grantor agency for the programs previously noted. These budgets specified the anticipated uses of the funds, estimates of the duration of the programs, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

10. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

The Organization submitted sworn financial statements for the year ended June 30, 2019, so no prior comments or recommendations were applicable.

We were not engaged to, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of Greater Mount Olive Missionary Baptist Church Outreach Ministry, its Board of Directors, the Governor's Office of Homeland Security and Emergency Preparedness, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

William D. Mercer CPA

Baton Rouge, Louisiana
March 30, 2021

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

_____ (Date Transmitted)

William D. Mercer, CPA
3535 S. Sherwood Forest Blvd, Suite 201
Baton Rouge, Louisiana 70816

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2020 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 local 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 to determine whether a non-profit agency is subject to the open meetings law.**

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 [X]

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

Yes [X] No []

Prior-Year Comments

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

Yes [X] No []

General

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

Yes [X] No []

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

Yes [X] No []

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

Yes [X] No []

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

Yes [X] No []


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

Yes [X] No []

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

Yes [X] No []

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

| | | | |
|---|-----------|---------|------|
| _____ | Secretary | _____ | Date |
| _____ | Treasurer | _____ | Date |
|  | President | 3-31-21 | Date |