

**CHRISTIAN ACRES YOUTH CENTER, INC.**

Financial Statements  
and  
Report on Agreed-Upon Procedures

June 30, 2025

with

Independent Accountants' Review Report  
and  
Independent Accountants' Report on  
Agreed-Upon Procedures

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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## **INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

To the Board of Directors  
Christian Acres Youth Center, Inc.

We have reviewed the accompanying financial statements of Christian Acres Youth Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended; and the related notes to the financial statements. A review primarily includes 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.

### **Accountants' Responsibility**

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

We are required to be independent of Christian Acres Youth Center, Inc. and to meet our ethical responsibilities in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

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

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## **Supplementary Information**

The supplementary information on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

A handwritten signature in cursive script that reads "May & Company". The signature is written in black ink and is positioned above the typed text.

Vicksburg, Mississippi  
October 13, 2025

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2025**

**ASSETS**

**CURRENT ASSETS:**

Cash and cash equivalents	\$ 19,646
Prepaid supplies	9,486
Accounts receivable, net of allowance for credit losses of \$0	1,960,377
Total current assets	<u>1,989,509</u>

**PROPERTY, PLANT, AND EQUIPMENT:**

Property, plant, and equipment	2,413,722
Less accumulated depreciation	(1,510,165)
Net property, plant, and equipment	<u>903,557</u>

**OTHER ASSETS:**

Deposits	547
Prepaid insurance	69,152
Operating lease right-of-use assets	1,403,172
Total other assets	<u>1,472,871</u>

<b>TOTAL ASSETS</b>	<b><u>\$ 4,365,937</u></b>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES:**

Accounts payable	\$ 78,888
Payroll liabilities	55,501
Accrued expenses	197,405
Current portion of operating lease liabilities	685,588
Notes payable	100,000
Total current liabilities	<u>1,117,382</u>

**LONG TERM LIABILITIES:**

Operating lease liabilities	<u>717,584</u>
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<b>TOTAL LIABILITIES</b>	<b>1,834,966</b>
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<b>NET ASSETS, without donor restrictions</b>	<b><u>2,530,971</u></b>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 4,365,937</u></b>
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See independent accountants' review report.

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

**REVENUES WITHOUT DONOR RESTRICTIONS:**

Routine services	\$ 8,125,295
Louisiana Department of Education	235,409
Other income	930
Total revenues without donor restrictions	<u>8,361,634</u>

**EXPENSES WITHOUT DONOR RESTRICTIONS:**

Program services:	
Lease	735,471
Salaries	3,933,545
Payroll tax	308,386
Employee benefits	250,770
Cafeteria	507,429
Housekeeping	119,797
Travel	53,015
Student activities	46,845
Total program services	<u>5,955,258</u>

Support services:

Salaries	209,615
Payroll tax	16,231
Employee benefits	13,198
Utilities	146,605
General and administrative	324,959
Accounting and support services	387,836
Depreciation	154,121
Insurance	481,239
Interest	14,499
Total support services	<u>1,748,303</u>

Total expenses without donor restrictions	<u>7,703,561</u>
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<b>INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	658,073
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<b>NET ASSETS WITHOUT DONOR RESTRICTIONS, beginning of year</b>	<u>1,872,898</u>
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<b>NET ASSETS WITHOUT DONOR RESTRICTIONS, end of year</b>	<u><u>\$ 2,530,971</u></u>
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**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Increase in net assets without donor restrictions	\$ 658,073
Adjustments to reconcile increase in net assets to net cash used in operating activities:	
Depreciation	154,121
(Increase) decrease in:	
Accounts receivable	(1,401,936)
Deposits	(347)
Prepaid insurance	(63,505)
Increase (decrease) in:	
Accounts payable	(2,151)
Payroll liabilities	589
Accrued expenses	185,082
Net cash used in operating activities	<u>(470,074)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Purchase of property, plant, and equipment	<u>(56,748)</u>
Net cash used in investing activities	<u>(56,748)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Borrowings:	
Short-term	325,000
Repayments:	
Short-term	<u>(225,000)</u>
Net cash provided by financing activities	<u>100,000</u>

**NET DECREASE IN CASH** (426,822)

**CASH, beginning of year** 446,468

**CASH, end of year** \$ 19,646

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2025**

	<b>PROGRAM SERVICES</b>	<b>SUPPORT SERVICES</b>	<b>TOTAL</b>
Lease	\$ 735,471	\$ -	\$ 735,471
Salaries	3,933,545	209,615	4,143,160
Payroll tax	308,386	16,231	324,617
Employee benefits	250,770	13,198	263,968
Cafeteria	507,429	-	507,429
Housekeeping	119,797	-	119,797
Travel	53,015	-	53,015
Student activities	46,845	-	46,845
Utilities	-	146,605	146,605
General and administrative	-	324,959	324,959
Accounting and support services	-	387,836	387,836
Depreciation	-	154,121	154,121
Insurance	-	481,239	481,239
Interest	-	14,499	14,499
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 5,955,258</u>	<u>\$ 1,748,303</u>	<u>\$ 7,703,561</u>

See independent accountants' review report.



**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Operations

Christian Acres Youth Center, Inc., is a nonprofit organization in northeast Louisiana that operates a home for delinquent minors. Substantially all revenues are derived from the State of Louisiana.

Cash and Cash Equivalents

For the purposes of reporting cash flows, the Organization considers all cash in bank accounts and petty cash to be cash equivalents. There is no restricted cash.

Accounts Receivable

Accounts receivable represent amounts due from agencies of the State of Louisiana. The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for credit losses was recorded. It evaluates accounts receivable on a regular basis and if amounts become uncollectible, they will be charged to operations when that determination is made. In addition, the Organization does not require collateral on receivables or accrue interest on outstanding amounts. All accounts receivable are contracts with the State of Louisiana.

Revenue Recognition

The financial statements of the Organization are maintained on the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized when incurred. The main source of revenue for the Organization is from the State of Louisiana and is reported in the period in which it is received. The Organization records revenue from contracts with customers in accordance with ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). Under Topic 606, the Organization must identify the contract with the customer, identify the performance obligations in the contract, determine the transaction price, allocate the transaction price to the performance obligations in the contract and recognize revenue when or as it satisfies a performance obligation. The performance obligation of each contract with the State of Louisiana is the housing of minors and is invoiced monthly. Revenue has not been recognized in the current reporting period as a result of performance obligations satisfied in previous periods. For the year ended June 30, 2025, the Organization had revenue from contracts with customers in the amount of \$8,360,704. The Organization has evaluated the nature of its contracts with customers and determined that further disaggregation of revenue from contracts with customers into more granular categories beyond those presented in the Statements of Activities was not necessary.

Continued

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS — CONTINUED**  
**JUNE 30, 2025**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED**

Prepaid Supplies

Prepaid supplies, which consist primarily of food and other commodities for human consumption, are stated at the lower of cost (first-in, first-out) or market value.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Property, Plant, and Equipment

The Organization capitalizes all expenditures in excess of \$5,000 for property, plant, and equipment at cost; however, the Board also considers each piece of equipment on an individual basis. Contributed property, plant, and equipment are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. No restricted assets were donated in the current year.

Depreciation is computed over the estimated useful lives of the respective assets on a straight-line basis. Routine repairs and maintenance are expensed as incurred.

Advertising

The Organization expenses non-direct response advertising as incurred and treats it as a support services expense. The total advertising expense was \$0 for the year ended June 30, 2025.

Leases

The Organization calculates operating lease liabilities with a risk-free discount rate, using a comparable period to that of the lease term. All lease and non-lease components are combined for all leases. Lease payments for leases with a term of 12 months or less are expensed on a straight-line basis over the term of the lease, with no asset or liability recognized.

Continued

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS — CONTINUED**  
**JUNE 30, 2025**

**NOTE B. INCOME TAXES**

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. It did not have any unrelated business income for the year ended June 30, 2025. The Organization's income tax filings are subject to audit by various taxing authorities. In evaluating the Organization's tax provisions and accruals, future taxable income, and the reversal of temporary differences, interpretations, and tax planning strategies are considered. The Organization believes its estimates are appropriate based on the current facts and circumstances.

**NOTE C. EMPLOYEE BENEFIT PLANS**

The Organization has a medical insurance plan for its employees. It pays the premiums for a high-deductible plan for each employee in addition to making contributions to employee HSA accounts.

The Organization provides retirement benefits to its employees through a defined contribution plan that covers all full-time employees with six months of eligible experience. The Organization contributes ten percent (10%) of each employee's contribution and it contributed \$7,953 to the plan during the year ended June 30, 2025.

**NOTE D. UNCOMPENSATED ABSENCES**

Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service, and other factors. Estimating the amount of compensation for future absences is impracticable, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when they are actually paid to employees.

**NOTE E. DEPOSITS**

The Federal Deposit Insurance Corporation (FDIC) insures demand accounts of each depositor up to \$250,000 in each federally chartered financial institution. Amounts in excess of \$250,000 are not covered by FDIC insurance. Financial instruments that potentially subject the Organization to credit risk consist of cash and cash equivalents in a financial institution, which from time to time exceed the \$250,000 federally insured limit. The Organization has minimized credit risk by depositing cash and cash equivalents into banks with high credit standings. Accounts at these institutions are insured by the FDIC or securities owned by the bank and pledged against the bank balance of the Organization's account. The Organization has not experienced any losses from such funds, and management believes that the Organization is not exposed to any significant credit risk on cash and cash equivalents. At June 30, 2025, the Organization's uninsured cash deposits were \$0.

Continued

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS — CONTINUED**  
**JUNE 30, 2025**

**NOTE F. PROPERTY, PLANT, AND EQUIPMENT**

The major classes of property, plant, and equipment at June 30, 2025 are as follows:

Machinery and equipment	\$ 438,332
Leasehold improvements	1,431,707
Furniture	64,169
Automobiles and trucks	<u>479,514</u>
Total property, plant, and equipment	<u>\$ 2,413,722</u>

**NOTE G. SERVICE REVENUE**

The Organization's primary source of revenue is from contracts with agencies of the State of Louisiana. These revenues are subject to agency program compliance audits. All accounts receivable are amounts owed to the Organization by the State of Louisiana.

**NOTE H. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Organization monitors its liquidity to meet its operating needs and other contractual commitments. It has the following financial assets that could be readily made available within one year of the balance sheet date to fund expenses without limitations:

	<u>2025</u>
Cash and cash equivalents	\$ 19,646
Accounts receivable	<u>1,960,377</u>
	<u>\$ 1,980,023</u>

**NOTE I. FUNCTIONAL CLASSIFICATIONS OF EXPENSES**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, based on management's estimates, certain costs have been allocated among the benefiting programs and supporting services.

**NOTE J. LEASING ARRANGEMENTS**

The Organization currently leases its main facility from a third party for both the Tallulah and Monroe campuses. Monthly payments of \$44,789 are made for the Tallulah campus and \$16,500 for the Monroe campus. The total lease expense for the year ended June 30, 2025 was \$735,471.

Continued

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS — CONTINUED**  
**JUNE 30, 2025**

**NOTE J. LEASING ARRANGEMENTS — CONTINUED**

The following summarizes the line items on the statement of financial position, which includes amounts for operating leases as of June 30, 2025:

Operating lease right-of-use assets	\$ <u>1,403,172</u>
Current portion of operating lease liabilities	\$ 685,588
Operating lease liabilities, net of current portion	<u>717,584</u>
Total operating lease liabilities	<u>\$ 1,403,172</u>

The components of operating lease expenses that are included in rent on the statement of activities for the year ending June 30, 2025 are as follows:

School facilities rent expenses	\$ <u>735,471</u>
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The following summarizes the cash flow information related to the operating lease for the year ending June 30, 2025:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows for operating leases:	\$ <u>735,471</u>

The weighted average lease term and discount rate as of June 30, 2025, were as follows:

Weighted average remaining lease term	2 years
Weighted average discount rate	4.57%

The maturities of the operating lease liability as of June 30, 2025, are as follows:

2026	\$ 685,588
2027	<u>717,584</u>
Total lease payments	<u>\$ 1,403,172</u>

**NOTE K. NOTE PAYABLE**

During the year, the Organization received a loan in the amount of \$325,000 from the company that leases the Organization its property. The loan is non-interest bearing, and due on demand. As of June 30, 2025, the balance of the loan was \$100,000.

Continued

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS — CONTINUED**  
**JUNE 30, 2025**

**NOTE L. LINE OF CREDIT**

As of June 30, 2025, the Organization had a line of credit in the amount of \$1,500,300, with an initial interest rate of 7.55% (subject to change based on 365/360 basis). The rate was 5.55% as of June 30, 2025. The note matures in November 2026. Draws on the line of credit are secured by certificate of deposits held at Guaranty Bank. As of June 30, 2025, there were no amounts borrowed against the line of credit.

**NOTE M. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 13, 2025, the date the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

**CHRISTIAN ACRES YOUTH CENTER, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS &**  
**OTHER PAYMENTS TO AGENCY HEAD**  
**YEAR ENDED JUNE 30, 2025**

**AGENCY HEAD NAME:** William W. Ziegler Jr, President of the Board of Directors

**PURPOSE:**

Salary	\$	35,475
Benefits - insurance	\$	-
Benefits - retirement	\$	-
Reimbursements	\$	-

**AGENCY HEAD NAME:** Janet Moore, Administrator

**PURPOSE:**

Salary	\$	97,520
Benefits - insurance	\$	4,576
Benefits - retirement	\$	480
Reimbursements	\$	-



**INDEPENDENT ACCOUNTANTS' REPORT ON**  
**APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Christian Acres Youth Center, Inc.

We have performed the procedures enumerated below on the Louisiana Attestation Questionnaire for Christian Acres Youth Center, Inc. for the year ended June 30, 2025. Christian Acres Youth Center, Inc.'s board of directors are responsible for the Louisiana Attestation Questionnaire.

Christian Acres Youth Center, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the agreed-upon procedures as required by the State of Louisiana. This 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 are attached as Exhibit A, and the associated findings are as follows:

*Federal, State, and Local Awards*

1. Procedure performed, no finding noted, and no exceptions where applicable.
2. Procedure performed, no finding noted, and no exceptions where applicable.
3. Procedure performed, no finding noted, and no exceptions where applicable.
4. Procedure performed, no finding noted, and no exceptions where applicable.

*Open Meetings*

5. Procedure performed, no finding noted, and no exceptions where applicable.

*Budget*

6. Procedure performed, no finding noted, and no exceptions where applicable.

*Reporting*

7. Financial Statements Review performed by an engaged CPA, as approved by the LA Legislative Auditor.
8. Procedure performed, no finding noted, and no exceptions where applicable.
9. Disclosure of compensation, reimbursements, benefits, and other payments is included as supplementary information to the reviewed financial statements.
10. Procedure performed, no finding noted, and no exceptions where applicable.

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*Prior-Year Comments*

11. Procedure performed, no finding noted, and no exceptions where applicable.

*General*

12. The agency acknowledges that it is responsible for its compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.
13. The agency acknowledges that it is responsible for determining that the procedures performed were appropriate for the purposes of the engagement.
14. The agency has evaluated its compliance with the laws and regulations prior to making these representations.
15. The agency has provided all relevant information and access under the terms of the engagement letter approved by the LA Legislative Auditor.
16. The agency has disclosed all known noncompliance with the foregoing laws and regulations, as well as any contradictions to the foregoing representations.
17. The agency is not aware of any material misstatements in the information provided.
18. The agency has disclosed 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 it will disclose any such communication received between the end of the period under examination and the date of the report.
19. The agency will disclose to the engaged CPA, the LA Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of the report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations or that would require adjustment or modification to the results of the agreed-upon procedures.

We were engaged by Christian Acres Youth Center, Inc. to perform this agreed-upon procedures engagement, and we conducted our engagement in accordance with attestation standards established by the AICPA. 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 Louisiana Attestation Questionnaire. 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 Christian Acres Youth Center, Inc. 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 for the information and use of the board of directors of Christian Acres Youth Center, Inc., and is not intended to be and should not be used by anyone other than those specified parties.

*May & Company*

Vicksburg, MS  
October 13, 2025

### ATTACHMENT TO REVIEW/ATTESTATION ENGAGEMENT AGREEMENT — AGREED-UPON PROCEDURES FOR GOVERNMENTAL AGENCY

With respect to your representations included within the Louisiana Attestation Questionnaire, as of June 30, 2025, and for the year then ended, we will apply the following agreed-upon procedures:

#### *Federal, State, and Local Awards*

1. We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year by grant and by grant year.
2. 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.
3. The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.
4. We have complied with all applicable specific requirements of all federal, state, and local programs we administer, including matters contained in the OMB Compliance Supplement and matters contained in the grant awards, eligibility requirements, allowed and unallowed activities, and reporting and budget requirements.

#### *Open Meetings*

5. 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.**

#### *Budget*

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

#### *Reporting*

7. We have had our financial statements reviewed in accordance with R.S. 24:513.
8. 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).
9. 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.
10. 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.

*Prior-Year Comments*

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

*General*

12. 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.
13. We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.
14. We have evaluated our compliance with these laws and regulations prior to making these representations.
15. We have provided you with all relevant information and access under the terms of our agreement.
16. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.
17. We are not aware of any material misstatements in the information we have provided to you.
18. 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.
19. 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.