

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

DUCOTE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
P O BOX 309
219 NORTH WASHINGTON STREET
MARKSVILLE, LOUISIANA 71351

AVOYELLES PROGRESS ACTION COMMITTEE, INC.

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Brenda Wilmer
Avoyelles Progress Action Committee, Inc.
Marksville, Louisiana

We have reviewed the accompanying financial statements of the Avoyelles Progress Action Committee, Inc., (a non-profit corporation) which comprise the statement of financial position as of September 30, 2024, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to the management's financial data and making inquiries of the management of Avoyelles Progress Action Committee, Inc. 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 express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require 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 the Avoyelles Progress Action Committee, Inc., and to meet out other 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 conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Supplementary Information

The supplementary information shown on pages 15-16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modification that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Government Audit Guide and provisions of state law, we have issued a report, dated March 28, 2025, on the results of our agreed-upon procedures.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
March 28, 2025

BASIC FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Statement of Financial Position
September 30, 2024

ASSETS

Current Assets:	
Cash	\$ 20,244
Grants receivable	28,952
Prepaid expenses	649
Property and equipment, net	68,751
Total Assets	<u>\$ 118,596</u>

LIABILITIES AND NET ASSETS

Liabilities -	
Current Liabilities:	
Bank overdraft	\$ 15,972
Accounts Payable	6,382
Total current liabilities	<u>22,354</u>
Total liabilities	22,354
Net assets:	
Without donor restrictions	
Total Net Assets	96,242
Total Liabilities and Net Assets	<u>\$ 118,596</u>

See accompanying notes and accountants review report

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Statement of Activities
September 30, 2024

Change in net assets without donor restrictions	
Support:	
Government grants	\$ 308,949
Miscellaneous income	<u>4,494</u>
Total support without donor restrictions	313,443
Expenses:	
Program services -	
CSBG Program	107,028
LIHEAP Energy Assistance Program	<u>54,523</u>
Total program services	161,551
Support Services -	
Management and General	<u>172,175</u>
Total expenses	333,726
Change in net assets without donor restrictions	(20,283)
Net assets, beginning of year	<u>116,525</u>
Net assets, end of year	<u><u>\$ 96,242</u></u>

TSee accompanying notes and accountants review report

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Statement of Functional Expenses
September 30, 2024

	Program Services			
	CSBG Programs	LIHEAP Energy Assistance Program	Management and General	Total
Salaries	\$ 50,336	\$ 33,273	\$ 103,501	\$ 187,110
Payroll Taxes	4,549	3,007	9,353	16,909
Dues and subscriptions	2,121	-	1,118	3,239
Advertising and promotion	2,094	-	1,526	3,620
Office Expenses	378	-	14,327	14,705
Information Technology	1,351	-	1,621	2,972
Professional Services	-	-	6,594	6,594
Utilities	1,967	801	1,967	4,735
Insurance	4,909	-	13,790	18,699
Repairs and Maintenance	5,703	708	6,352	12,763
Travel and Transportation	1,144	-	-	1,144
Depreciation	60	-	3,870	3,930
Community Assistance	30,835	16,700	-	47,535
Other expenses	1,581	34	8,156	9,771
Total expenses	<u>\$ 107,028</u>	<u>\$ 54,523</u>	<u>\$ 172,175</u>	<u>\$ 333,726</u>

TSee accompanying notes and accountants review report

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Combining Statement of Cash Flows
September 30, 2024

Cash flows from operating activities:	
Change in net assets without donor restrictions	\$ (20,283)
Adjustments to reconcile changes in net assets to cash provided by operating activities:	
Depreciation	3,930
(Increase) decrease in operating assets	(21,831)
Increase (decrease) in operating liabilities	2,508
Checks written in excess of bank balances	<u>15,803</u>
Net cash provided by operating activities	<u>(19,873)</u>
Net change in cash	(19,873)
Cash and cash equivalents, beginnings	<u>40,117</u>
Cash and cash equivalents, ending	<u><u>\$ 20,244</u></u>

See accompanying notes and accountants review report

NOTES TO THE FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements
September 30, 2024

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Avoyelles Progress Action Committee, Inc. (APAC) was organized in 1965, its purpose being to serve as a community action agency for the parish of Avoyelles, Louisiana. Its goal is to provide a central agency to focus on available local, state, federal and private resources to assist the disadvantage residents of Avoyelles, Pointe Coupee and Evangeline Parishes.

The Avoyelles Progress Action Committee, Inc. is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

B. Financial Statement Presentation

The Avoyelles Progress Action Committee, Inc. reports information regarding its financial position and activities according to two classes of net assets: Net Assets without Donor Restrictions and Net Assets with Donor Restrictions.

The financial statements of the Avoyelles Progress Action Committee, Inc., have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

C. Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

D. Fixed Assets and Depreciation

Physical properties, furniture, fixtures, and equipment are stated at cost and donated assets are recorded at their estimated fair market values on the dates of donation. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	40 Years
Machinery and Equipment	5-10 Years
Furniture and Fixtures	7 Years

E. Net Assets

The net assets of APAC and changes wherein are classified and reported as follows:

Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some restrictions may be temporary in nature and satisfied by actions of APAC's board or management or by the passage of time.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements
September 30, 2024

E. Net Assets (Continued)

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed or grantor-imposed restrictions which may be used for any purpose of the Board or management in performing the primary objectives of APAC. These net assets may be used at the discretion of APAC's Board or management.

F. Revenue and Expense Recognition

APAC recognizes revenues on the accrual basis of accounting. Program reimbursements and grants are recorded as revenue when earned. Substantially all other revenues are recorded when received. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

G. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on specific identification.

H. Income Taxes

APAC qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is not classified by the Internal Revenue Service (IRS) as a private foundation. Accounting principles generally accepted in the United States of America require APAC's management to evaluate tax positions taken and recognize a tax liability or asset if APAC has undertaken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken and has concluded that as of September 30, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. APAC is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax period in progress.

I. Statement of Cash Flows

APAC considers all highly liquid investments with maturity of three months or less at the date of acquisition to be cash equivalents.

J. Advertising

Advertising costs are expensed as incurred. Total advertising expense was \$2,094 for the year ended September 30, 2024.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2024

(2) Grants Receivable

Grants receivable totaling \$28,952 consisted of amounts due from the U.S. Department of Health and Human Services, through the Administration for Children and Families for expenses incurred under the Low-Income Home Energy Assistance Program (LIHEAP) during the year ended September 30, 2024.

(3) Grant Revenue by Source Funding

Community Service Block Grant	\$ 193,622
Low-Income Home Energy Assistance Grant	<u>115,327</u>
Total	<u>\$ 308,949</u>

(4) Concentration of Credit Risk

APAC maintains cash account balances at financial institutions, which at times may exceed federally insurance limits. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2024, APAC's cash balances of \$20,244 were fully secured and therefore, not exposed to custodial credit risk.

(5) Property and Equipment

Property and equipment consisted of the following at September 30, 2024:

	<u>Balance 9/30/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/2024</u>
Building	\$ 217,637			\$ 217,637
Furniture and Equipment	76,431	\$ -	\$ -	76,431
Less: Accumulated Depr.	<u>(221,386)</u>	<u>(3,931)</u>	<u>-</u>	<u>(225,317)</u>
Net Property and Equipment	<u>\$ 72,682</u>	<u>\$ (3,931)</u>	<u>\$ -</u>	<u>\$ 68,751</u>

As of September 30, 2024, all property and equipment owned by APAC has been acquired with grant monies. Property and equipment acquired by APAC are owned by APAC. However, federal funding sources may maintain an equitable interest in the property purchased with grant monies, as well as the right to determine the use of any proceeds from the sale of these assets. The equitable interest maintained by the grantor agency decreases as the age of the asset increases. Property and equipment consist of the following:

Depreciation is calculated using the straight-line method with assets lives of 5 to 40 years.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2024

(6) Concentrations

APAC receives substantial amount of its supports from U.S. Department of Health and Human Services – Community Services Block Grant and Low Income Home Energy Assistance Program. A significant reduction in the level of this support or suspension in funding may have a substantial impact on the continuing operations of APAC.

(7) Liquidity and Availability of Resources

APAC's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash	\$ 20,244
Grants Receivable	28,952
Prepaid Expenses	<u>649</u>
Total current assets	<u>\$ 49,845</u>

As part of APAC's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(8) Compensation Paid to Board Members

Members of the Board of Directors of the Avoyelles Progress Action Committee, Inc receive no compensation and are reimbursed only for expenses incurred relating to Avoyelles Progress Action Committee, Inc.'s business, which must have appropriate supporting documentation.

(9) Commitments and Contingencies

In June 2017, the Louisiana Housing Corporation (LHC) conducted a review of the Avoyelles Progress Action Committee's (APAC) Weatherization Assistance Program and concluded that 10 out of 16 units inspected were in non-compliance, 4 of the units of which required re-work. The re-works were to be completed by July 31, 2017. For the 10 incomplete units, LHC is requesting APAC to fully reimburse the LHC for all costs associated with the 10 units totaling \$83,286. APAC is currently looking into options with the District Attorney's Office for possible charges against the previous program director. Additional information has been submitted to LHC to verify use of the funding. Management is currently looking into options to satisfy the obligations of this program in the subsequent year. The matter has not been resolved as to the date of this report.

(10) Evaluation of Subsequent Events

The Agency has evaluated subsequent events through March 28, 2025, the date, which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Individual Program/ Funds
For the Year Ended September 30, 2024

Community Services Block Grant

To account for the receipt and expenditure of funds received from the U.S. Department of Health and Human Services which provides homeless programs help to defray a portion of APAC's administrative costs as well as to provide various program services to the needy.

Low Income Home Energy Assistance Program (LIHEAP)

To account for the receipt and expenditure of funds received from the U.S. Department of Health and Human Services which provides assistance to low-income households in the payment of home utility costs during high energy usage periods of the year

General Fund

To account for general fund and state appropriated funds to cover other administrative costs of operating APAC.

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Combining Statement of Financial Position
September 30, 2024

	CSBG Program	LIHEAP Energy Assistance Program	General Fund	Total
ASSETS				
Current Assets:				
Cash	\$ 6,144	\$ -	\$ 14,100	\$ 20,244
Grants receivable	-	28,952	-	28,952
Prepaid expenses	649	-	-	649
Property and equipment, net	57	-	68,694	68,751
Total Assets	<u>\$ 6,850</u>	<u>\$ 28,952</u>	<u>\$ 82,794</u>	<u>\$ 118,596</u>
LIABILITIES AND NET ASSETS				
Liabilities -				
Current Liabilities:				
Bank overdraft	\$ -	\$ 15,972	\$ -	\$ 15,972
Accounts Payable	2,955	2,628	799	6,382
Total current liabilities	<u>2,955</u>	<u>18,600</u>	<u>799</u>	<u>22,354</u>
Total liabilities	2,955	18,600	799	22,354
Net assets:				
Without donor restrictions	3,895	10,352	81,995	96,242
Total Net Assets	<u>3,895</u>	<u>10,352</u>	<u>81,995</u>	<u>96,242</u>
Total Liabilities and Net Assets	<u>\$ 6,850</u>	<u>\$ 28,952</u>	<u>\$ 82,794</u>	<u>\$ 118,596</u>

See accompanying notes and accountants review report

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended September 30, 2024

Agency Head Name: Brenda Wilmer

	<u>Amount</u>
Salary	\$ 56,463
Benefits-Payroll taxes	4,263
Travel	131
Total	<u>\$ 60,857</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
Schedule of Current Year Findings and Responses
For the Year Ended September 30, 2024**

No Findings to report

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
Status of Prior Year Findings
Year Ended September 30, 2024**

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
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None reported

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Brenda Wilmer
Avoyelles Progress Action Committee, Inc.
Marksville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the Avoyelles Progress Action Committee, Inc. and the Legislative Auditor, State of Louisiana, (the specified parties), on Avoyelles Progress Action Committee compliance with certain and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2024 as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide. Avoyelles Progress Action Committee, Inc.'s management is responsible for its financial records and compliance with applicable laws and regulations.

The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested for any other purpose.

FEDERAL, STATE, AND LOCAL AWARDS

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

No exceptions were found as a result of the above procedure.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

We randomly selected six disbursements from each grant administered during the fiscal year

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.

No exceptions were found as a result of the above procedure.

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

No exceptions were found as a result of the above procedure.

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

No exceptions were found as a result of the above procedure.

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

No exceptions were found as a result of the above procedure.

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 Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

No exceptions were found as a result of the above procedure.

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.

No exceptions were found as a result of the above procedure

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, objectives, and measures of performance

No exceptions were found as a result of the above procedure.

STATE AUDIT LAW

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

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No exceptions were found as a result of the above procedure.

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).

Management represented that they did not enter into any contract that utilized state funds, did not enter into any contracts that were subject to the public bid law, and was in compliance with the R.S. 24:513 (the audit law) during the engagement period.

PRIOR COMMENTS AND RECOMMENDATIONS

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

Management's representation was obtained noting no prior year exceptions.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely to describe the scope of testing performed on the Avoyelles Progress Action Committee, Inc.'s compliance with 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.

Ducote & Company
Certified Public Accountants
Marksville, Louisiana
March 28, 2025

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

January 7, 2025

Ducote & Company CPAs

219 North Washington St.

Marksville, LA 71351

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

Federal, State, and Local Awards

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

Open Meetings

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

Yes ☐ No ☐ N/A ☒

Budget

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

Yes ☒ No ☐ N/A ☐

Reporting

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☐ No ☐ N/A ☒

Prior-Year Comments

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

Yes ☐ No ☐ N/A ☒

General

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

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

Christopher Rader Secretary 1/6/2025 Date
Andrew A. Nierice President 1/6/2025 Date