

**Keep Louisiana Beautiful Foundation, Inc.**  
**Mandeville, Louisiana**  
**June 30, 2025**

## Table of Contents

Independent Accountant’s Review Report	Page	3
Financial Statements		
Statement of Financial Position	Page	5
Statement of Activities	Page	6
Statement of Functional Expenses	Page	7
Statement of Cash Flows	Page	8
Notes to Financial Statements	Page	9
Supplementary Information		
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	Page	14
Independent Accountant’s Report on Applying Agreed-upon Procedures	Page	15
Schedule of Findings and Responses	Page	18
Summary of Prior Year Findings	Page	19
Louisiana Attestation Questionnaire	Page	20



## **Independent Accountant's Review Report**

The Officers and Board of Directors  
Keep Louisiana Beautiful Foundation, Inc.  
Mandeville, Louisiana

We have reviewed the accompanying financial statements of Keep Louisiana Beautiful Foundation, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, 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 the 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 Keep Louisiana Beautiful Foundation, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **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.

### **Supplementary Information**

The accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer 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.

### **Report on Agreed-Upon Procedures**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have also issued our report dated December 23, 2025, on the performance of agreed-upon procedures on compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire.

*Hawthorn, Waymouth & Carroll, LLP*

December 23, 2025

**Keep Louisiana Beautiful Foundation, Inc.**  
**Statement of Financial Position**  
**June 30, 2025**

**Assets**

**Current Assets**

Cash \$ 829,389

Total current assets 829,389

**Property and Equipment, net**

4,222

**Other Assets**

2,685

Total assets

\$ 836,296

**Liabilities and Net Assets**

**Current Liabilities**

Accrued liabilities \$ 2,927

Deferred revenue 6,895

Total liabilities

9,822

**Net Assets**

Without donor restrictions 526,474

With donor restrictions 300,000

Total net assets

826,474

Total liabilities and net assets

\$ 836,296

The accompanying notes are an integral part of these financial statements.

**Keep Louisiana Beautiful Foundation, Inc.**  
**Statement of Activities**  
**Year Ended June 30, 2025**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenue and Other Support</b>			
Cooperative endeavor agreement	\$ 95,000	\$ -	\$ 95,000
Annual state conference	58,041	-	58,041
Cash contributions and grants	207,282	-	207,282
Interest	1,617	-	1,617
Rental income	37,140	-	37,140
Miscellaneous	<u>12,239</u>	<u>-</u>	<u>12,239</u>
Total revenue and other support	<u>411,319</u>	<u>-</u>	<u>411,319</u>
<b>Expenses</b>			
Program services	292,482	-	292,482
Management and general	81,324	-	81,324
Fundraising	<u>66,687</u>	<u>-</u>	<u>66,687</u>
Total expenses	<u>440,493</u>	<u>-</u>	<u>440,493</u>
<b>Change in Net Assets</b>	(29,174)	-	(29,174)
<b>Net Assets, beginning of year</b>	<u>555,648</u>	<u>300,000</u>	<u>855,648</u>
<b>Net Assets, end of year</b>	<u>\$ 526,474</u>	<u>\$ 300,000</u>	<u>\$ 826,474</u>

The accompanying notes are an integral part of these financial statements.

**Keep Louisiana Beautiful Foundation, Inc.**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2025**

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Grant programs	\$ 34,319	\$ -	\$ -	\$ 34,319
Public awareness and marketing	1,221	-	-	1,221
Programs and public events	98,439	846	52,948	152,233
Training, travel, outreach, & affiliate support	8,868	1,886	-	10,754
Salaries and wages	92,800	35,940	11,642	140,382
Employee benefits	1,182	458	148	1,788
Payroll taxes	7,045	2,728	884	10,657
Operating expenses	46,315	8,245	777	55,337
Professional services	-	30,333	-	30,333
Depreciation	<u>2,293</u>	<u>888</u>	<u>288</u>	<u>3,469</u>
 Total expenses	 <u>\$ 292,482</u>	 <u>\$ 81,324</u>	 <u>\$ 66,687</u>	 <u>\$ 440,493</u>

The accompanying notes are an integral part of these financial statements.

**Keep Louisiana Beautiful Foundation, Inc.**  
**Statement of Cash Flows**  
**Year Ended June 30, 2025**

<b>Cash Flows from Operating Activities</b>	
Change in net assets	\$ (29,174)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	3,469
(Increase) Decrease in assets:	
Accounts receivable	318,092
Prepaid expense	2,179
Other assets	(506)
Increase (Decrease) in liabilities:	
Accrued liabilities	(9,571)
Deferred revenue	<u>5,409</u>
Net cash provided by operating activities	<u>289,898</u>
<b>Net Change in Cash</b>	289,898
<b>Cash, beginning of year</b>	<u>539,491</u>
<b>Cash, end of year</b>	<u><u>\$ 829,389</u></u>

The accompanying notes are an integral part of these financial statements.

**Keep Louisiana Beautiful Foundation, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 1–Summary of Significant Accounting Policies**

A. Nature of Activities

Keep Louisiana Beautiful Foundation, Inc. (the “Foundation”) is a non-profit Organization whose mission is to support the Office of the Lieutenant Governor and the Department of Culture, Recreation, and Tourism and Keep Louisiana Beautiful. The Foundation raises funds and increases public and private partnerships to address the problems of litter that includes but is not limited to:

- Litter prevention and education;
- Training and professional development;
- Litter and illegal dumping enforcement;
- Strengthen communities through the affiliate network;
- Partner with state and local governmental agencies and other like-minded groups for a clean and green Louisiana.

B. Basis of Accounting and Presentation

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

The Foundation reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed on them by donors: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by the Foundation is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature, such as those that are restricted by a donor that the resources be maintained in perpetuity.

C. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

D. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Foundation considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. As of June 30, 2025, the Foundation had no cash equivalents.

**Keep Louisiana Beautiful Foundation, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 1—Summary of Significant Accounting Policies (Continued)**

E. Accounts Receivable

Accounts receivable are recorded at a net realizable value consisting of the carrying amount less an allowance for expected credit losses. As of June 30, 2025, the Foundation had no accounts receivable. As of June 30, 2024, the accounts receivable balance was \$318,092. The allowance for expected credit losses is established through provisions charged against expense and is maintained at a level believed adequate by management to absorb bad debts. Accounts are written off from the allowance as they are deemed uncollectible based on periodic review by management.

F. Property and Equipment

Property and equipment are recorded at cost or, if donated, at fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. Expenditures for major repairs and improvements that extend the useful lives of fixed assets are capitalized at cost. Expenditures for maintenance and minor repairs are charged to expense as incurred. The estimated useful lives for fixed assets are as follows: computers (3-5 years) and art (15 years).

G. Income Taxes

Keep Louisiana Beautiful, Inc. is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and has been classified as an entity other than a private foundation within the meaning of Section 509(a).

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If the Foundation were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense, and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors.

H. Contributions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, 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.

I. Revenue Recognition

The Foundation recognizes revenue from the cooperative endeavor agreement with the State in accordance with ASC Topic 606, *Revenue from Contracts with Customers*. The majority of the Foundation's contract revenue is derived from a fixed fee contract with the State of Louisiana, which is conditioned upon certain performance requirements and deliverables. Revenues are recognized when the performance requirements and deliverables are approved by the State. Registration and sponsorship revenue from the annual state conference are recognized in the period in which the conference takes place.

**Keep Louisiana Beautiful Foundation, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 1—Summary of Significant Accounting Policies (Continued)**

J. Leases

The Foundation accounts for leases in accordance with Accounting Standards Codification (“ASC”) 842, Leases. As such, the Foundation determines whether an arrangement is a lease at inception and then performs an analysis to classify the lease as either an operating lease or a finance lease. The Foundation measures right-of-use assets and lease liabilities at the lease commencement date based on the present value of the remaining lease payments. The implicit rate in the lease is used as the discount rate when readily determinable; if the implicit rate is not available, the Foundation’s incremental borrowing rate is used as the discount rate. The Foundation recognizes lease components and non-lease components together and not as separate parts of a lease for all leases. Leases with a term of twelve months or less at inception are not recorded on the statement of financial position and are expensed over the lease term in the statement of activities.

K. Functional Classification of Expenses

Expenses are allocated in the accompanying financial statements to program services, management and general, and fundraising functional expense groups. The methods of allocation are based on several factors such as utilization of office space as well as the Foundation’s estimates of the relative proportion of various staff members’ time and effort between program and administrative functions.

L. Liquidity Management

As of June 30, 2025, the following financial assets could be made readily available within one year of the date of the statement of financial position to meet general expenditures:

Cash	\$ 829,389
Less, those unavailable for general expenditures within one year, due to:	
Donor restrictions on the use of assets for particular programs	(300,000)
Financial assets available to meet cash needs for general expenditures within one year	\$ 529,389

As part of its liquidity management, the Foundation has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

**Note 2—Property and Equipment**

Property and equipment are summarized as follows as of June 30, 2025:

Computers	\$ 25,545
Art	1,000
	26,545
Accumulated depreciation	(22,323)
Property and equipment, net	\$ 4,222

**Keep Louisiana Beautiful Foundation, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 3—Net Assets with Donor Restrictions**

Net assets with donor restrictions as of June 30, 2025 consisted of purpose restrictions in the amount of \$300,000.

**Note 4—Operating Lease**

The Foundation leases office space under an operating lease, expiring on August 31, 2025. The lease does not contain any renewal clauses or termination options that the Foundation is reasonably certain to exercise, nor do they contain any material residual value guarantees. Total lease expense for the year ended June 30, 2025 was \$31,718.

The Foundation subleases office space to a state agency under a non-cancelable operating lease expiring July 31, 2025. The original lease term for the operating lease was for 12 months, and therefore was recognized as a short-term lease. Total lease revenue recognized under this lease was \$37,140 for the year ended June 30, 2025.

**Note 5—Concentrations**

From time to time, the Foundation maintains its bank balances with one financial institution in excess of federally insured limits. The Foundation believes there is no significant risk with respect to such balances.

**Note 6—Contingencies**

The Foundation is under contract with the State of Louisiana by means of multiple Cooperative Endeavor Agreements, which are governed by various rules and regulations. If it is determined that the Foundation has not complied with the rules and regulations governing the contract, the contract may be terminated immediately at the option of the State. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the contract; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

**Note 7—Subsequent Events**

Management has evaluated all subsequent events through December 23, 2025, the date the financial statements were available to be issued. As a result, the Foundation noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

## **Supplementary Information**

**Keep Louisiana Beautiful Foundation, Inc.  
Schedule of Compensation, Benefits and Other  
Payments to Agency Head or Chief Executive Officer  
Year Ended June 30, 2025**

**Agency Head Name: Karley Frankic, Foundation Director**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 91,346
Benefits - insurance	-
Benefits - retirement	-
Car allowance	-
Vehicle provided by agency	-
Per diem	-
Reimbursements	75
Travel (mileage)	2,153
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-



**Independent Accountant’s Report  
on Applying Agreed-upon Procedures**

Keep Louisiana Beautiful Foundation, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on Keep Louisiana Beautiful Foundation, Inc.’s (the Foundation) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Foundation’s management is responsible for its financial records and compliance with applicable laws and regulations.

The Foundation has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Foundation’s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The 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 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 Foundation’s management.

*The Foundation provided us with the following list of expenditures made for state grant awards received during the fiscal year ended June 30, 2025:*

<u>Federal, State, or Local Grant Name</u>	<u>Grant Year</u>	<u>Amount</u>
Department of Culture, Recreation & Tourism Cooperative Endeavor Agreement	7/1/2023 - 8/15/2024	\$ 45,000
Department of Culture, Recreation & Tourism Cooperative Endeavor Agreement	8/1/2024 - 12/31/2024	<u>50,000</u>
Total expenditures		<u>\$ 95,000</u>

*The Foundation represented that they received no federal or local government grant awards during the fiscal year ended June 30, 2025.*

- 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.

*Disbursements were selected from all applicable programs listed in Procedure 1.*  
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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.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation.*

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

*Each of the selected disbursements were coded to the correct fund and general ledger account.*

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

*Each of the selected disbursements were approved in accordance with the Foundation's policies and procedures.*

- 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.

*Each of the selected disbursements was compared to the grant agreements and compliance supplement, if applicable, and the Foundation was in compliance with the program compliance requirements related to activities allowed or unallowed. The Foundation was also in compliance with the program compliance requirements related to eligibility and reporting, as applicable.*

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

*Not applicable.*

#### *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.

*Not applicable.*

#### *Budget*

- 9) For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Foundation 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.

*For each of the grants exceeding \$5,000, the comprehensive grant budgets included the purpose of the grant, the duration of the grant, specific goals, objectives, and measures of performance.*

*State Audit Law*

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

*The Foundation's report was timely submitted in accordance with R.S. 24:513.*

- 11) Inquire of management and report whether the Foundation 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 Foundation was not in compliance with R.S. 24:513 (the audit law).

*Management represented that the Foundation was not on the noncompliance list at any time during the fiscal year. Management further represented that the Foundation did not enter into any contracts during the fiscal year that were subject to the public bid law.*

*Prior-Year Comments*

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

*Not applicable.*

We were engaged by the Foundation to perform this agreed-upon procedures engagement and conducted our engagement 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 Foundation'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.

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

*Hawthorn, Waymouth & Carroll, LLP*

December 23, 2025

**Keep Louisiana Beautiful Foundation, Inc.**  
**Schedule of Findings and Responses**  
**Year Ended June 30, 2025**

**Findings – Financial Statement Review**

**2025-001 – Segregation of Duties**

Condition:

Due to the small size of the Foundation, ideal segregation of duties has not been achieved.

Criteria:

The Foundation should separate responsibilities for authorizing transactions, recording transactions, and the custody of assets.

Cause:

The size of the Foundation limits proper segregation of duties.

Effect:

The lack of segregation of duties increases the risk of fraud related to misappropriation of assets, financial statement misstatement, or both.

Auditor Recommendation:

While we recognize it may not be cost effective to justify implementing a full segregation of duties for an extensive system of internal control in all areas, we believe it is important that management and those charged with governance are aware that some weaknesses may exist and that they should apply diligent oversight and monitoring activities.

Management's Response:

Those charged with governance are actively involved in oversight and monitoring activities to help strengthen internal controls. Financial statements and budget-to-actual comparisons are reviewed at the Board meetings. Management reviews monthly bank statements and reconciliations. The Board Chair, Board Secretary, Executive Director, and bookkeeper all have access to the online banking activity, which provides another level of accountability and on-going monitoring from the Organization's top leadership. For vendor payments, in addition to requiring two signatures on every check, the original receipt must be present with the check when the second signature is requested.

**Keep Louisiana Beautiful Foundation, Inc.**  
**Summary of Prior Year Findings**  
**Year Ended June 30, 2025**

**Findings – Financial Statement Review**

**2024-001 – Segregation of Duties**

Summary of Prior Year Finding:

Due to the small size of the Foundation, ideal segregation of duties was not achieved.

Status:

This repeats as current year finding 2025-001.

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

September 24, 2025 (Date Transmitted)

Hawthorn, Waymouth & Carroll, L.L.P.

8545 United Plaza Blvd., Ste 200

Baton Rouge, LA 70809

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2025 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 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.

Ram W. Key Secretary 12-2-25 Date  
Brian C. Melancon Treasurer 11-17-2025 Date  
Courtney Hornsby President 11-16-25 Date