

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

FINANCIAL REPORT

June 30, 2024

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.
Baton Rouge, Louisiana

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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Of Counsel

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Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Members of
Sickle Cell Association of South Louisiana, Inc.
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of the Sickle Cell Association of South Louisiana, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024, 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 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 Sickle Cell Association of South Louisiana, 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 7, 2025

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

As of June 30, 2024

(See Independent Accountants' Review Report)

ASSETS**CURRENT**

Cash	\$	92,997
Accounts receivable		6,053
Prepaid expense		<u>515</u>

PROPERTY AND EQUIPMENT, NET61,900

Total assets

\$ 161,465**LIABILITIES AND NET ASSETS****CURRENT**

Accounts payable and accrued liabilities	\$	<u>17,000</u>
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Total current liabilities

17,000

NET ASSETS

Without donor restrictions		<u>144,465</u>
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Total liabilities and net assets

\$ 161,465

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

For the year ended June 30, 2024

(See Independent Accountants' Review Report)

	<u>Without Donor Restrictions</u>
REVENUE AND SUPPORT	
Government grants	\$ 279,707
Direct private grants and contributions	12,268
Fundraising and special events	41,943
Interest earnings and other	<u>380</u>
Total revenue and support	<u>334,298</u>
EXPENSES	
Program	265,415
General and administrative	69,418
Fundraising	<u>15,267</u>
Total expenses	<u>350,100</u>
Change in net assets	(15,802)
NET ASSETS	
Beginning of year	<u>160,267</u>
End of year	<u><u>\$ 144,465</u></u>

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

For the year ended June 30, 2024

(See Independent Accountants' Review Report)

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	(15,802)
Adjustments to reconcile change in net assets to net cash to net cash provided by operating activities:		
Depreciation		2,705
Change in operating assets and liabilities:		
Accounts receivable		(6,053)
Prepaid expenses		(515)
Accounts payable		1,500
		<hr/>
Net cash used by operating activities		(18,165)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property and equipment		(5,800)
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CASH FLOWS FROM FINANCING ACTIVITIES

Principal payment on note payable		<hr/> (1,555)
Net decrease in cash and cash equivalents		(25,520)

CASH AND CASH EQUIVALENTS

Beginning of year		<hr/> 118,517
End of year	\$	<hr/> <hr/> 92,997

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2024

(See Accountants' Compilation Report)

	Program			General &		
	DHH	HRSA	Total Program	Administrative	Fundraising	Total
Salaries and benefits	\$ 33,565	\$ 11,623	\$ 45,188	\$ 12,937	\$ -	\$ 58,125
Awards and Grants	-	185,919	185,919	-	-	185,919
Contract services	2,260	95	2,355	18,445	7,781	28,581
Supplies	638	5,263	5,901	12,755	7,486	26,142
Advertising	-	13,316	13,316	2,819	-	16,135
Insurance	-	-	-	12,464	-	12,464
Software and technology	-	7,471	7,471	-	-	7,471
Facilities repair and maintenance	81	880	961	3,839	-	4,800
Depreciation	-	-	-	2,705	-	2,705
Travel and meetings	-	4,304	4,304	456	-	4,760
Other	-	-	-	2,998	-	2,998
	<u>\$ 36,544</u>	<u>\$ 228,871</u>	<u>\$ 265,415</u>	<u>\$ 69,418</u>	<u>\$ 15,267</u>	<u>\$ 350,100</u>

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and operations

The Sickle Cell Association of South Louisiana, Inc. (the “Association”), a non-profit organization, is dedicated to rewriting the narrative around life with sickle cell disease. The Association advocates for equitable health care and treatment for all individuals living with sickle cell disease (“Sickle Cell Warriors”) in South Louisiana, while also providing direct support to clients and educating the broader community.

The Association serves 11 parishes—Ascension, Assumption, East and West Baton Rouge, East and West Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, and Tangipahoa—supporting over 600 individuals living with sickle cell disease. Governed by a board of directors, the Association delivers innovative programs that provide financial assistance, advocacy, and treatment support to enhance the quality of life for those affected. It also remains committed to raising public awareness and understanding of sickle cell disease through community education initiatives.

Basis of presentation

The Association prepares its financial statements in accordance with generally accepted accounting principles. The significant accounting policies are described below to enhance the usefulness of the financial statements.

The Association 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 statement of activities presents expenses of the Association’s operations functionally as programs, fundraising, and general and administrative.

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, 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. Estimates are used primarily when accounting for depreciation and the allocation of expenses on the functional level.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue recognition

Revenues earned through program services are recognized at the time the service is rendered.

Grants and contracts that are conditioned upon incurring allowable expenses (i.e., expense reimbursement grants) are recognized as revenue when the conditions are met. Revenue is recognized in the period in which the related expenses are incurred and all other conditions of the grant are substantially met.

Contributions and grants received are recorded as revenues with donor restrictions or without donor restrictions, depending on the existence or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are released to net assets without donor restrictions.

Cash and cash equivalents

Cash, for purposes of the statement of cash flows, consists of cash on hand, demand deposit, and savings accounts. The Association does not typically maintain cash in banks that exceed FDIC insured limits of \$250,000 (deposits did not exceed FDIC insured limits as of June 30, 2024).

Receivables

Receivables are stated at the amount management expects to collect from outstanding balances. The Association does not require collateral. As of June 30, 2024, there was no allowance for uncollectible amounts. The balance of accounts outstanding more than 90 days as of June 30, 2024, was \$600, which was substantially collected after year-end.

Property and equipment, and depreciation

Property and equipment are recorded at cost, less accumulated depreciation. Capital expenditures with an expected useful life greater than one year are depreciated using the straight-line method over the estimated useful lives of the assets.

Income taxes

The Association is a non-profit organization and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Association follows Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, Accounting for Uncertainty in Income Taxes. Management believes it has no material uncertain tax positions and, accordingly, has not recognized a liability for any unrecognized tax issues. The Association's open audit periods are 2021 through 2024.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair value

The carrying value of cash, receivables, accounts receivable and payable, and accrued expenses approximate fair value due to the short-term maturity of these instruments. The carrying value of short and long-term debt approximate fair value based on the current rates offered for debt of comparable maturities and collateral requirements. None of the financial instruments are held for trading purposes.

Advertising

The Association expenses advertising costs as incurred and were \$16,135 for 2024.

Functional expenses

The financial statements report certain expense categories that are attributable to more than one service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, including depreciation, interest, and other occupancy costs, are allocated to general and administrative expenses. Production and programs, rental, and fundraising expenses are based on the direct costs associated with the applicable function.

Subsequent events

In preparing these financial statements, the Association has evaluated events and transactions for potential recognition or disclosure through November 7, 2025, which was the date the financial statements were available to be issued.

NOTE 2 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2024:

	Estimated Service Lives	Amount
Furniture and equipment	3 - 15 years	\$ 60,521
Land		5,750
Buildings and building improvements	40 years	131,531
Total		197,802
Less: Accumulated depreciation		(135,902)
Property and equipment, net		<u>\$ 61,900</u>

Depreciation expense was \$2,705 for 2024.

NOTE 3 - COMMITMENTS & CONTINGENCIES

The Association receives funding from federal and state government agencies under various grant agreements. These grants are subject to periodic audit and review by the granting agencies to ensure compliance with terms and conditions specified in the agreements. Such audits may result in the disallowance of certain costs and require the return of funds to the granting agencies.

Management believes that the Association has complied with the provisions of the grant agreements and, accordingly, no provision or liability has been recorded in the financial statements for potential disallowed costs. However, it is possible that adjustments could be made in the future as a result of audits, the outcome of which cannot be reasonably estimated at this time.

NOTE 4 - CONCENTRATIONS OF CREDIT RISK

The Association receives a majority of its fundraising and contribution revenue from individual and corporate contributors in south Louisiana. Accordingly, the Association's ability to generate fundraising dollars is dependent upon economic conditions within this region. Adverse changes in the economy within this region could impact the level of contributions received. However, management believes this does not represent a significant credit risk at this time.

NOTE 5 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Association's working capital and cash flows have minor seasonal variations during the year attributable to the timing of both fundraising activities and when various grant reimbursements are received. As of year-end, the Association's financial assets available within one year were \$99,050, which consisted of \$92,997 in cash and \$6,053 of accounts receivable. Additionally, the Association had an available line of credit in the amount of \$15,000 at year-end, \$5,794 of which was still available as of the date of this report.

NOTE 6 - SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

The schedule of compensation, benefits, and other payments to the Director during 2024 is as follows:

Agency Head: Erin Fulbright, Chief Executive Officer

<u>Description</u>	<u>Amount</u>
Salary	\$ 31,180
Employer payroll taxes	2,385
Cell phone reimbursement	<u>150</u>
Total	<u>\$ 33,715</u>

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

**Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan
Year Ended June 30, 2024**

Part I. Current Year Findings and Management's Corrective Action Plan:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

2024-001 Late Report Issuance

Fiscal year finding initially occurred: 2024

CONDITION: The Association failed to submit its annual financial report to the Legislative Auditor's Office by the statutory deadline.

CRITERIA: R.S. 24:513 requires that reviews be completed within six months of the close of the fiscal year.

CAUSE: Change in the Association's fiscal year end.

EFFECT: The Association is not in compliance with R.S. 24:513.

RECOMMENDATION: The Association should take the necessary steps to ensure that all financial records are accurate and made available to the Association's auditors well in advance of the statutory deadline to allow for timely completion of the audit.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Association will work with their consultant CPA to assist with reconciling and closing financial records timely to ensure that all financial records are accurate and available for auditors.

Part II. Prior Year Findings:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

None reported.

SICKLE CELL ASSOCIATION OF SOUTH LOUISIANA, INC.

Baton Rouge, Louisiana

June 30, 2024

**ATTESTATION REPORT
AND
QUESTIONNAIRE**

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of
Sickle Cell Association of South Louisiana, Inc.
Baton Rouge, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Sickle Cell Association of South Louisiana, Inc. (the Organization) as of June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization 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 Organization's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024. 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 Organization's management.

The Organization provided us with the following list of expenditures made for the federal grant awards received during the fiscal year ended June 30, 2024:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Maternal and Child Health Federal Consolidated Programs	07/01/2023 – 06/30/2024	93.110	\$228,871
Maternal and Child Health Services Block Grant to the States	07/01/2023 – 06/30/2024	93.994	\$36,544

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.
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.

All disbursements were coded to the correct general ledger accounts.

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

Documentation supporting each of the selected disbursements was approved in accordance with the Organizations policies.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each of the disbursements 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.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Cash Management

We compared documentation for each of the selected disbursements with program compliance requirements related to cash management. No exceptions were noted.

Period of Performance

We compared documentation for each of the selected disbursements with program compliance requirements related to period of performance. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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

Management represented there were no close out reports related to the grants.

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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meetings Law” available on the Legislative Auditor’s website at [https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

The Organization is not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Organization provided documentation that budgets were submitted to the applicable state grantor agency for the grants exceeding five thousand dollars.

State Audit Law

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

The Organization’s report was not submitted to the Legislative Auditor before the statutory due date.

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

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

Prior-Year Comments

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

There were no prior year suggestions, exceptions, recommendations, and/or comments to be resolved.

We were engaged by the Organization 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Organization’s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization 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 Organization's management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 7, 2025

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

8/18/2025 (Date Transmitted)

Kolder, Slaven & Company (CPA Firm Name)

200 S. Main Street (CPA Firm Address)

Abbeville, LA 70510 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 06/30/2024 (date) 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.

	Secretary	<u>8/23/25</u>	Date
	Treasurer	<u>8/18/25</u>	Date
	President	<u>08/23/25</u>	Date