

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

REVIEWED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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VIGE, TUJAGUE NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
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To the Members
Association for the Liberty Theatre of Eunice
Opelousas, Louisiana

We have reviewed the accompanying financial statements of Association for the Liberty Theatre of Eunice (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statement of activity and cash flow 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 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 the 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 Association for the Liberty Theatre of Eunice 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 conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

The Schedule of Compensation, Benefits and Other Payments to Agency Head listed in the table of contents, and other supplementary information is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The other supplemental information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed this information and, accordingly, do not express an opinion or provide any assurance on the Schedule of Compensation, Benefits and Other Payments to Agency Head and other supplementary information.

In accordance with the Louisiana Government Audit Guide and the provisions of State law, we have issued a report, dated June 28, 2023, on the results of our agreed-upon procedures.



Vige, Tujague & Noël
Eunice, Louisiana
June 28, 2023

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2022

ASSETS	
CURRENT ASSETS	
Cash - Operations	\$ 270,111
Total Current Assets	<u>270,111</u>
FIXED ASSETS	
Intangible Assets	39,218
Construction in Progress	<u>169,000</u>
Total Fixed Assets	208,218
Accumulated Depreciation	<u>(4,330)</u>
Net Fixed Assets	<u>203,888</u>
Total Assets	<u>\$ 473,999</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable	\$ 4,705
Total Current Liabilities	<u>4,705</u>
Total Liabilities	<u>4,705</u>
NET ASSETS	
Net Assets Without Donor Restrictions	<u>469,293</u>
Total Net Assets	<u>469,293</u>
Total Liabilities and Net Assets	<u>\$ 473,999</u>

See Accountant's Review Report.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

STATEMENT OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2022

REVENUES	
Grants	\$ 417,313
Interest Income	<u>470</u>
Total Revenue	<u>417,783</u>
EXPENSES	
Board Fees	7,800
Professional Fees	1,550
Miscellaneous administrative services	<u>2,510</u>
Total Cost of Operations before Depreciation	<u>11,860</u>
Change in Net Assets before Depreciation	405,923
Depreciation Expense	<u>2,886</u>
Change in Net Assets	<u>\$ 403,037</u>

See Accountant's Review Report.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

Previous Year Net Assets	\$ 66,256
Change in Net Assets	<u>403,037</u>
Net Assets, End of Year	<u>\$ 469,293</u>

See Accountant's Review Report.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Operating Receipts:	
Grant Revenues	\$ 417,313
Interest Receipts	470
Total Receipts	<u>417,783</u>
Operating disbursements:	
Administrative	<u>(7,155)</u>
Total Disbursements	<u>(7,155)</u>
Net Cash Provided (Used) by Operating Activities	<u>410,628</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Fixed Assets	<u>(175,000)</u>
Net Cash Provided (Used) by Investing Activities	<u>(175,000)</u>
Net Increase (Decrease) in Cash	235,628
Cash, Beginning of Year	<u>34,483</u>
Cash, End of Year	<u>\$ 270,111</u>

See Accountant's Review Report.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

Reconciliation of net loss to net cash provided (used) by operating activities:

Change in net assets from operations \$ 403,037

Adjustment to reconcile net loss to net cash provided (used) by operating activities:

Depreciation expense	2,886
Decrease (increase) in - Accounts receivable	-
Increase (decrease) in - Accounts payable - operations	4,705
Net cash provided (used)by operating activities	<u>\$ 410,628</u>

Beginning Cash, January 1, 2022

Operations	<u>\$ 34,483</u>
Total Beginning Cash, January 1, 2022	<u>34,483</u>

Ending Cash, December 31, 2022

Operations	<u>270,111</u>
Total Ending Cash, December 31, 2022	<u>270,111</u>

Net Increase (Decrease) in Cash

\$ 235,628

See Accountant's Review Report.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Note 1 - Organization and Basis of Presentation

Organization: Association for the Liberty Theatre of Eunice is a nonprofit corporation organized under laws of the State of Louisiana and registered and licensed in the State of Louisiana. The organization's mission is to initiate renovation and rehabilitation of the Liberty Theatre Historical Building in Eunice, Louisiana.

Accounting policies and practices:

The accounting and reporting policies of Association for the Liberty Theatre of Eunice (a nonprofit corporation), conform to accounting principles generally accepted in the United States of America. The following is a description of certain significant accounting policies and practices:

Method of accounting:

The accrual method of accounting is used for financial statement purposes.

Cash and cash equivalents:

For purposes of reporting cash flows, the Entity considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The entity has no cash equivalents at December 31, 2022.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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.

Concentration of credit risk:

Financial instruments that potentially subject the Entity to significant concentrations of credit risk consist primarily of cash.

All cash and savings are recorded at cost and deposited in banks insured by the FDIC. All amounts over FDIC limits are secured.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Impairment of Long-Lived Assets:

The organization reviews long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. To date, there have been no such losses.

Property and depreciation:

Property and equipment are recorded at cost. Additions or improvements are capitalized. Repairs and maintenance that do not materially increase values or extend useful lives are expensed. Cost and accumulated depreciation are removed from the accounts when assets are sold or retired. The resulting gains or losses are included in income.

Depreciation of property and equipment is computed using the straight-line method of depreciation primarily over the following estimated useful lives:

	<u>Years</u>
Buildings	40
Building equipment (portable)	5-10
Furniture for project/tenant use	5-10
Office furniture and equipment	5-10

The Entity's capitalization policy is to capitalize purchases of property and equipment whose cost exceeds \$1,500.

Income taxes:

Association for the Liberty Theatre of Eunice (a nonprofit corporation) has been granted an exemption from income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code.

Advertising:

Advertising costs are expensed as incurred. Advertising expense was \$0 for the year ended December 31, 2022.

Classification of Net Assets:

Net assets of the Entity are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets with Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Entity. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

All assets of the Entity at December 31, 2022 were considered to be net assets without donor restrictions.

Note 2 - Net Assets

None of the Entity's net assets are subject to donor-imposed restrictions. Accordingly, all net assets are accounted for as net assets without donor restrictions.

Note 3 - Functional Allocation of Expenses

Expenditures incurred in connection with the Entity operations have been summarized on a functional basis in the Statement of Activities.

Note 4 - Financial Statement Presentation

The Entity is required to report information regarding its financial position and activities according to three classes of net assets: Unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Note 5 – Subsequent Events

The Entity has evaluated subsequent events through June 28, 2023, the date which the financial statements were available to be issued for events requiring recording or disclosure in the organization's financial statements.

Note 6 – Liquidity

At December 31, 2022, the Entity has \$270,111 cash and equivalents available to meet needs for general expenditures consisting of cash of \$270,111 and \$0 of accounts receivable. None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the cash needs of the entity in the next 12 months.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

The Entity manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. Cash needs of the Entity are expected to be met on a monthly basis from the rents of entity units. In general, the Entity maintains sufficient financial assets on hand to meet 30 days worth of normal operating expenses.

Note 7 - Functional Expenses

The Entity initiates renovation and rehabilitation of the Liberty Theatre historical building in the City of Eunice. The cost of providing program services and supporting activities has been summarized on a functional basis in the table below. Expenses directly attributable to a specific functional activity of the Entity are reported as expenses of those functional activities. There are no functional expenses that require allocation between activities.

	Program Services	Supporting Activities	
FASSUB Line Items	Operations	Management and General	Total Expenses
Administrative	\$ 2,510	\$ 1,550	\$ 4,060
Management		7,800	7,800
Depreciation	2,886		2,886
Total	\$ 5,396	\$ 9,350	\$ 14,746

Note 8 – Property, Plant and Equipment

The following is a summary of fixed assets as of December 31, 2022:

<u>Asset Category</u>	<u>Balance 12/31/2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2022</u>
Non Depreciable				
Construction in Progress	\$ -	\$ 169,000	\$ -	\$ 169,000
Depreciable				
Intangibles assets	33,218	6,000	-	39,218
Total Capital Assets	<u>33,218</u>	<u>175,000</u>	<u>-</u>	<u>208,218</u>
Less: Accumulated Depreciation				
Intangible assets	1,444	2,886	-	4,330
Total Accumulated Depreciation	<u>1,444</u>	<u>2,886</u>	<u>-</u>	<u>4,330</u>
Total Capital Assets, Net	<u>\$ 31,774</u>	<u>\$ 172,114</u>	<u>\$ -</u>	<u>\$ 203,888</u>

Depreciation expense totaled \$2,886 for the year ended December 31, 2022.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Note 9 – Grants/Contributions

Total grants received during the fiscal year ending December 31, 2022, amounted to \$417,313, as follows:

The City of Eunice committed \$500,000 for the renovation of the Liberty Theatre building.

Commitment	\$ 500,000
Received	
September 8, 2022	<u>(150,000)</u>
Remaining Commitment	<u>\$ 350,000</u>

St. Landry Parish Government committed \$500,000 of American Recovery Act funds for the renovation of the Liberty Theatre building.

Commitment	\$ 500,000
Received	
March 31, 2022	(43,600)
August 19, 2022	<u>(208,712)</u>
Remaining Commitment	<u>\$ 247,688</u>

Grant received from National Historic Preserve Trust

April 11, 2022	<u>\$ 15,000</u>
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Note 10 – Lease

The Association for the Liberty Theatre of Eunice entered into a cooperative endeavor agreement with the City of Eunice, on December 2, 2020, to lease the Liberty Theatre building for a sum of \$1 per year. The conditions of the lease state that the landlord shall contribute up to \$500,000 to be applied to the overall capital improvements to the leased premise, which shall include restoration and improvements (surfaces, systems and furnishings), and climate control (air conditioning and heating), with such contributions due from the City not less than annually on a basis of \$1 from the City of Eunice for each \$4 contributed for these capital improvements by the tenant.

VIGE, TUJAGUE  NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Members
Association for the Liberty Theatre of Eunice
Opelousas, Louisiana

We have performed the procedures enumerated below on the Association for the Liberty Theatre of Eunice's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2022. 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 Agency's management.

The Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2022:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
St. Landry Parish Government	2022		\$175,000
City of Eunice	2022		-
National Historic Trust Fund	2022		7,155
Total Expenditures			\$182,155

- 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.

Randomly selected disbursements from the grant administered during the fiscal year.

- 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.

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

All of the disbursements were coded to the correct fund and general ledger account.

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

Documentation supporting each of the selected disbursements included the signature of the executive director.

- 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.

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.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. 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 Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

The were no grants closed out during the fiscal year.

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.

The Association for the Liberty Theatre of Eunice has no requirements under 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 Agency did not provide documentation that comprehensive budgets were submitted to the applicable federal 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 Association for the Liberty Theatre of Eunice did submit the review report in a timely manner.

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 Association for the Liberty Theatre of Eunice has no requirements under the public bid law.

Prior-Year Comments

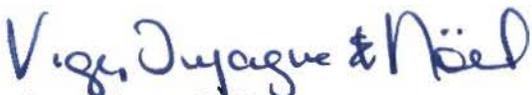
12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

This is the first year of reporting.

We were engaged by the Association for the Liberty Theatre of Eunice 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 Association for the Liberty Theatre of Eunice'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 agency 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 Association for the Liberty Theatre of Eunice'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.



Vige, Tujague & Noel, CPA's
Eunice, Louisiana
June 28, 2023

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE

SCHEDULE OF FINDINGS AND RESPONSES

December 31, 2022

Current Findings:

There are no findings in the current year.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE
STATUS OF PRIOR YEAR FINDINGS AND RESPONSES
December 31, 2022

No prior year reporting requirement.

ASSOCIATION FOR THE LIBERTY THEATRE OF EUNICE
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2022

Agency Head Name: Joel Savoy, President
Service Period: 12 months

Purpose:	<u>Amount</u>
Salary	\$ 1,200

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

_____ (Date Transmitted)

Vige, Tujaque & Noel _____ (CPA Firm Name)

P.O. Box 1006 _____ (CPA Firm Address)

Eunice, LA 70535 _____ (City, State Zip)

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

<u>Patricia Dossman</u>	Secretary	<u>Feb 27, 2023</u>	Date
<u>Joel Savoy</u>	Treasurer	<u>Feb 27, 2023</u>	Date
<u>Joel Savoy</u>	President	<u>Feb 27, 2023</u>	Date