

**BAYOU NORTH AREA HEALTH EDUCATION CENTER**

**FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**TMCE, LLP**

*Certified Public Accountants and Consultants*

**BAYOU NORTH AREA HEALTH EDUCATION CENTER  
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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors  
Bayou North Area Health Education Center  
Bossier City, Louisiana

We have reviewed the accompanying financial statements of Bayou North Area Health Education Center (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, 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 Organization 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 financial statements that are free from material misstatement whether due to fraud or error.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagements 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.

### **Accountants' Conclusion**

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

### **Supplementary Information**

The supplementary information included on page 11 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.

*TMCE, LLP*

TMCE, LLP  
Shreveport, Louisiana  
November 5, 2020

**BAYOU NORTH AREA HEALTH EDUCATION CENTER**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2020**

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**Assets**

|                           |    |        |
|---------------------------|----|--------|
| Cash and cash equivalents | \$ | 51,878 |
| Accounts receivable       |    | 18,545 |

---

|              |    |        |
|--------------|----|--------|
| Total Assets | \$ | 70,423 |
|--------------|----|--------|

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**Liabilities and Net Assets**

Liabilities

|                                        |    |        |
|----------------------------------------|----|--------|
| Accounts payable                       | \$ | 20,478 |
| Accrued expenses and other liabilities |    | 45,113 |

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|                   |  |        |
|-------------------|--|--------|
| Total Liabilities |  | 65,591 |
|-------------------|--|--------|

Net Assets

|                      |  |       |
|----------------------|--|-------|
| Without restrictions |  | 4,832 |
|----------------------|--|-------|

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|                  |  |       |
|------------------|--|-------|
| Total Net Assets |  | 4,832 |
|------------------|--|-------|

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|                                  |    |        |
|----------------------------------|----|--------|
| Total Liabilities and Net Assets | \$ | 70,423 |
|----------------------------------|----|--------|

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See accompanying notes and independent accountants' review report

**BAYOU NORTH AREA HEALTH EDUCATION CENTER**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**Support and revenues**

|                                                 |    |         |
|-------------------------------------------------|----|---------|
| Grant revenue - state                           | \$ | 250,000 |
| Grant revenue - federal                         |    | 82,475  |
| Non-cash contribution                           |    | 21,600  |
| Grant revenue - additional supplemental federal |    | 4,043   |
| Other income                                    |    | 4,000   |

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Total support and revenue 362,118

**Expenses**

|                                  |  |         |
|----------------------------------|--|---------|
| Program services                 |  |         |
| Medical training and recruitment |  | 238,570 |
| Schools of medicine              |  | 65,596  |
| Support services                 |  |         |
| Management and general           |  | 58,118  |

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Total Expenses 362,284

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Change in net assets (166)

Net assets at beginning of year 4,998

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Net assets at end of year \$ 4,832

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See accompanying notes and independent accountants' review report

**BAYOU NORTH AREA HEALTH EDUCATION CENTER**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

|                              | Support Services          |                                        | Program Services       |            | Total |
|------------------------------|---------------------------|----------------------------------------|------------------------|------------|-------|
|                              | Management<br>and General | Medical<br>Training and<br>Recruitment | Schools of<br>Medicine |            |       |
| Salary and benefits          | \$ 19,370                 | \$ 137,377                             | \$ 36,948              | \$ 193,695 |       |
| Use of non-cash contribution | 2,160                     | 14,191                                 | 5,249                  | 21,600     |       |
| Travel                       | -                         | 6,616                                  | 1,779                  | 8,395      |       |
| Administrative               | 3,996                     | -                                      | -                      | 3,996      |       |
| Professional fees            | 10,000                    | -                                      | -                      | 10,000     |       |
| Telecommunications           | 6,000                     | -                                      | -                      | 6,000      |       |
| Supplies                     | 8,900                     | -                                      | -                      | 8,900      |       |
| Postage and delivery         | 2,692                     | -                                      | -                      | 2,692      |       |
| Insurance                    | 1,000                     | -                                      | -                      | 1,000      |       |
| Printing and duplication     | 3,000                     | -                                      | -                      | 3,000      |       |
| Repairs and maintenance      | 1,000                     | -                                      | -                      | 1,000      |       |
| Other expenses               | -                         | 80,386                                 | 21,620                 | 102,006    |       |
| Total functional expenses    | \$ 58,118                 | \$ 238,570                             | \$ 65,596              | \$ 362,284 |       |

See accompanying notes and independent accountants' review report

**BAYOU NORTH AREA HEALTH EDUCATION CENTER**  
**STATEMENT OF CASH FLOWS**  
**JUNE 30, 2020**

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|                                                                                                       |                 |
|-------------------------------------------------------------------------------------------------------|-----------------|
| <b>Cash flows from operating activities</b>                                                           |                 |
| Change in net assets                                                                                  | \$ (166)        |
| Adjustments to reconcile change in net assets<br>to net cash provided (used) by operating activities: |                 |
| (Increase) decrease in:                                                                               |                 |
| Accounts receivable                                                                                   | 25,759          |
| Increase (decrease) in:                                                                               |                 |
| Accounts payable                                                                                      | 703             |
| Accrued expenses and other liabilities                                                                | 20,077          |
| <hr/> Net cash provided by operating activities                                                       | <hr/> 46,373    |
| <br><b>Net increase in cash and cash equivalents</b>                                                  | <br>46,373      |
| <br><b>Cash and cash equivalents at beginning of year</b>                                             | <br><hr/> 5,505 |
| <br><b>Cash and cash equivalents at end of year</b>                                                   | <br>\$ 51,878   |

See accompanying notes and independent accountants' review report

**NOTE 1 – NATURE OF BUSINESS**

Bayou North Area Health Education Center (“Organization”), a nonprofit organization, began operations in 2017 and is governed by a board of directors with programs administered by a professional staff. The Organization’s goal is to connect students to careers, health professionals to communities and communities to better health. The Organization is dependent on state and federal grant funds to operate their programs.

The Organization administers various educational and training programs:

- a) The Rural Primary Care Preceptorship Program – exposes approximately 20 first-year medical students in the state to the professional, business, and social aspects of primary care practice in rural and/or medically underserved areas throughout 21 parishes in North Louisiana.
- b) Health Career Awareness – provides information on the benefits of pursuing a career in healthcare to approximately 2,500 high school students, teachers, counselors and administrators, and parents in 40 schools through classroom presentation, health career enticement programs and career fairs in 21 parishes in North Louisiana.
- c) Day with the Doctors Programs – provides an opportunity for approximately 120 high school students to travel to LSU Health Sciences Center in Shreveport to tour the facility and interact with medical students, residents and staff to learn about medical school and to participate in hands-on learning such as suturing, SIM lab, blood pressure, pulse, etc.
- d) AHEC of a Summer Health Career Exploration Program – provides job shadowing experience, classroom education, CPR certification and career options in health care for approximately 225 high school students at 22 community hospitals, federally qualified health centers, and rural health clinics throughout North Louisiana.
- e) M.A.S.H. (Medical Applications of Science in Health) – provides 15 high school students a 3-hour college credit enrichment course in preparation for pursuing majors in health careers.
- f) Rural Scholars Program –provides insight and assistance with medical school application process, clinical skills building and mentoring to approximately 10 pre-med college students from rural communities.
- g) Continuing education programs – provides approximately 6 courses for practicing healthcare professionals which are organized through partnerships with professional organizations and institutions of higher learning.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The Organization prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.



**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Contributions**

Contributions received are recorded as increases in net assets without donor restrictions or increases in net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. There were no donor-imposed restrictions on contributions in 2020.

**Cash and Cash Equivalents**

The Organization's policy is to report all highly-liquid investments with a maturity of three months or less to be cash equivalents.

**Compensated Absences**

The Organization's policy allows full-time employees to accrue up to a maximum of 160 hours, of which 96 hours can be carried over into the next fiscal year. An amount has been recorded in the financial statements for this liability.

**Income Taxes**

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, but must file an annual return with the Internal Revenue Service that contains information on its financial operations. Therefore, the Organization files U.S. federal Form 990 for informational purposes. The Organization is required to review various tax positions it has taken with respect to its exempt status and determine whether in fact it continues to qualify as a tax-exempt entity. The Organization does not expect its tax position to change significantly over the next twelve months. Any penalties related to late filing or other requirements would be recognized as penalties expense in the Organization's accounting records.

**Economic Dependence**

The Organization receives substantially all of the support necessary to operate its core programs through grants administered by Louisiana State University Health Sciences Center – Shreveport. The grant amounts are appropriated each year by the Federal government and the State of Louisiana. Management is not aware of any actions that would adversely affect the aggregate amount of funds the Organization will receive in the next fiscal year.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted 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, the disclosure of contingent assets, and the reported amounts of revenue and expenses. Actual results could vary from the estimates that were used.

**Allocation of Expenses**

The costs of providing programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Expense by function have been allocated between programs and supporting services classifications on the basis of time records and on estimates made by the Organization's management.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Date of Management Review**

Subsequent events have been evaluated through November 5, 2020 which is the financial statement issuance date.

**New Accounting Pronouncement**

During the year ended June 30, 2019, the Organization adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*. The Update addresses the complexity and understandability of net assets classification, deficiencies in information about liquidity and availability of resources, the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is a change in the net asset classes used in the financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with restrictions. A footnote on liquidity and availability of financial assets has also been added to the financial statements (Note 6).

**NOTE 3 – CONTRIBUTED USE OF LONG-LIVED ASSET**

The Organization operates from an office space they do not own, free of rent. The estimated fair value of this contribution is reported as non-cash contribution revenue in the amount of \$21,600 for the year ended June 30, 2020. The use of this non-cash contribution is reported under supporting services.

**NOTE 4 – ACCOUNTS RECEIVABLE**

Accounts receivable due to the Organization as of June 30, 2020, are as follows:

|                           |           |
|---------------------------|-----------|
| Federal Grants            | 18,545    |
| Total Accounts Receivable | \$ 18,545 |

**NOTE 5 – OTHER EMPLOYEE EXPENSES**

The Organization does not currently have a formal retirement plan set up but they have set up an Simplified Employee Pension Individual Retirement Account (SEP-IRA) for each employee. A contribution equal to 10% of salary contributed to an SEP-IRA for each employee. The total contribution for the year ended June 30, 2020, was \$15,058.

**NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Organization's financial assets as June 30, 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year. Amounts available does not include donor restricted amounts that are available for general expenditure in the following year as there are no net assets with restrictions.

**NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (Continued)**

|                                                                                           |    |        |
|-------------------------------------------------------------------------------------------|----|--------|
| Financial assets, at year-end:                                                            |    |        |
| Cash and cash equivalents                                                                 | \$ | 51,878 |
| Accounts receivable                                                                       |    | 18,545 |
| <hr/>                                                                                     |    |        |
| Financial assets available to meet cash needs for general expenditures<br>within one year | \$ | 70,423 |
| <hr/>                                                                                     |    |        |

**SUPPLEMENTARY INFORMATION**

**BAYOU NORTH AREA HEALTH EDUCATION CENTER**  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED JUNE 30, 2020

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Agency Head: Ashley Morgan, Executive Director

|                     |    |        |
|---------------------|----|--------|
| Salary              | \$ | 62,308 |
| Benefits-retirement | \$ | 6,230  |
| Benefits-PTO        | \$ | 2,769  |
| Travel              | \$ | 547    |

## OTHER REPORT



To the Board of Directors  
Bayou North Area Health Education Center  
Bossier City, Louisiana

**Independent Accountants' Report  
on Applying Agreed-Upon Procedures**

We have performed the procedures enumerated below, which were agreed to by the management of Bayou North Area Health Education Center and the Louisiana Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2020, 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 sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

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.

Bayou North Area Health Education Center provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended June 30, 2020:

| Federal, State, or Local Grant Name             | Grant Year | Amount         |
|-------------------------------------------------|------------|----------------|
| State of Louisiana                              | 2019       | 250,000        |
| US Department of Health & Human Services / HRSA | 2019       | <u>86,518</u>  |
| Total expenditures                              |            | <u>336,518</u> |

- 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.

We examined supporting documentation for each selected disbursement and found that payment was for the proper amount and made to the correct payee.

- 4) 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.

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

The Organization's policies and procedures state that the executive director must approve all disbursements. Documentation supporting each of the selected disbursements included the signature of the executive director.

- 6) For each selected disbursement made for a 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 Organization's financial records; and report whether the amounts in the close-out reports agree with the Organization's financial records.

The selected disbursements included two federal grant awards and one state grant award that were closed out during the fiscal year. We compared the close-out reports for these grant awards with the Organization's financial records. The amounts reported on the close-out reports agreed with the Organization's financial records.

**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.

N/A.



## Budget

- 9) For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization provided to the applicable federal, state or local grantor Organization. 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 comprehensive budgets were submitted to the applicable federal and state grantor Organization for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

## State Audit Law

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

N/A.

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

N/A.

## 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.

One exception in prior year for incorrect coding of expense. No exceptions noted for 2020.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the 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.

The purpose of this report is solely to describe the scope of testing performed on the Organization'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.

*TMCE, LLP*

TMCE, LLP  
Shreveport, Louisiana  
November 5, 2020

**BAYOU NORTH AREA HEALTH EDUCATION CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**1) Summary of Review Results**

- a) The accountants' review report noted no material modifications to the financial statements of Bayou North Area Health Education Center.
- b) No instances of noncompliance were disclosed during the review engagement and no instances of noncompliance was disclosed during the attestation engagement.
- c) Bayou North Area Health Education Center is not subject to a Federal Single audit for 2020.

**2) Findings – Financial Statement Review**

None.

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

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

\_\_\_\_\_ (Date Transmitted)

TMCE, LLP (CPA Firm Name)

6425 Youree Drive, Suite 480 (CPA Firm Address)

Shreveport, LA 71105 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/30/2020 (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 [ ]

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 [ ]

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

Yes  No [ ]

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 [ ]

**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 [ ]

**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 [ ]

**Reporting**

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

Yes  No [ ]

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 [ ]

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 [ ]

**Prior-Year Comments**

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

Yes  No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No [ ]

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

Yes  No [ ]

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 [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No [ ]

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

|                          |           |                  |      |
|--------------------------|-----------|------------------|------|
| <u>Sandy Maslow</u>      | Secretary | <u>8-19-20</u>   | Date |
| <u>Robert Peterson</u>   | Treasurer | <u>8/19/20</u>   | Date |
| <u>W. J. [Signature]</u> | President | <u>8/19/2020</u> | Date |