

**COMMUNITY WORKS OF LOUISIANA, INC.
(A NON PROFIT ORGANIZATION)**

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
JUNE 30, 2018 AND 2017**

COMMUNITY WORKS OF LOUISIANA, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

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BERNARD & FRANKS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH V. FRANKS II, C.P.A.

NICHOLAS W. LAFRANZ III, C.P.A.

JAMES L. WHITE, C.P.A.

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Community Works of Louisiana, Inc.
New Orleans, Louisiana

We have reviewed the accompanying financial statements of Community Works of Louisiana, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and functional expenses and cash flows for the years 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 company 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.

Accountant's Conclusion

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

Supplementary Information

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Executive Director is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Bernard & Franks

Metairie, Louisiana
December 27, 2018

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

	2018	2017
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 163,561	\$ 254,415
Accounts receivable	125,476	35,671
Prepays		
Insurance	2,888	10,309
Rent	1,029	1,029
Other	-	1,723
Total current assets	\$ 292,954	\$ 303,147
PROPERTY AND EQUIPMENT	\$ 7,380	\$ 7,380
Less accumulated depreciation	(5,548)	(4,189)
Total property and equipment	\$ 1,832	\$ 3,191
OTHER ASSET		
Deposit	\$ 928	\$ 928
TOTAL ASSETS	\$ 295,714	\$ 307,266
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 46,681	\$ 7,753
Insurance payable	-	7,421
Other liabilities	1,637	406
Total current liabilities	\$ 48,318	\$ 15,580
NET ASSETS		
Unrestricted	\$ 247,396	\$ 291,686
Total net assets	\$ 247,396	\$ 291,686
TOTAL LIABILITIES AND NET ASSETS	\$ 295,714	\$ 307,266

See Accompanying Notes and Accountant's Report.

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	2018	2017
REVENUE, GAINS AND OTHER SUPPORT		
Federal grants	\$ 315,887	495,441
Other grants	112,450	77,533
Participant and program fees	618,481	523,944
Contributions	27,888	30,792
Other	-	25
Total revenues, gains and other support	\$ 1,074,706	\$ 1,127,735
 EXPENSES		
Program	\$ 939,926	\$ 853,572
Supporting services:		
Management and general	165,494	166,725
Fund-raising	13,577	15,935
Total expenses	\$ 1,118,997	\$ 1,036,232
 Change in net assets	\$ (44,291)	\$ 91,503
 NET ASSETS AT BEGINNING OF YEAR	291,686	200,183
NET ASSETS AT END OF YEAR	\$ 247,395	\$ 291,686

See Accompanying Notes and Accountant's Report.

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	Supporting Services			Total
	Program Services	General and Administrative	Fund-raising	
Compensation and related expenses				
Compensation	\$ 84,676	\$ 77,890	\$ 5,643	\$ 168,209
Payroll taxes	7,014	6,453	467	13,934
Benefits	8,589	7,902	572	17,063
	<u>\$ 100,279</u>	<u>\$ 92,245</u>	<u>\$ 6,682</u>	<u>\$ 199,206</u>
Accounting and audit	\$ -	\$ 7,021	\$ -	\$ 7,021
Contract services	792,758	-	-	792,758
Depreciation expense	-	1,359	-	1,359
Dues and membership	-	7,359	-	7,359
Equipment	-	10,157	-	10,157
Insurance	-	23,439	-	23,439
Marketing	-	-	3,189	3,189
Meetings and conferences	-	5,097	-	5,097
Miscellaneous	3,132	621	3,706	7,459
Postage and mailings	-	130	-	130
Printing and copying	-	46	-	46
Program expenses	41,176	-	-	41,176
Rentals	455	11,675	-	12,130
Supplies	-	1,798	-	1,798
Telephone	-	2,849	-	2,849
Training	1,793	-	-	1,793
Travel	333	1,697	-	2,030
	<u>\$ 839,647</u>	<u>\$ 73,248</u>	<u>\$ 6,895</u>	<u>\$ 919,790</u>
 Total expenses	 <u>\$ 939,926</u>	 <u>\$ 165,493</u>	 <u>\$ 13,577</u>	 <u>\$ 1,118,996</u>

See Accompanying Notes and Accountant's Report.

COMMUNITY WORKS OF LOUISIANA, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	Program Services	Supporting Services		Total
		General and Administrative	Fund-raising	
Compensation and related expenses				
Compensation	\$ 85,923	\$ 78,276	\$ 5,633	\$ 169,832
Payroll taxes	6,693	5,905	394	12,992
Benefits	8,894	7,848	523	17,265
	<u>\$ 101,510</u>	<u>\$ 92,029</u>	<u>\$ 6,550</u>	<u>\$ 200,089</u>
Accounting	\$ -	\$ 15,538	\$ -	\$ 15,538
Contract services	692,913	-	-	692,913
Depreciation expense	-	1,359	-	1,359
Dues and membership	-	9,712	-	9,712
Equipment	-	1,804	-	1,804
Insurance	-	19,324	-	19,324
Marketing	-	-	5,608	5,608
Meetings and conferences	-	2,317	-	2,317
Miscellaneous	18,169	4,834	3,777	26,780
Postage and mailings	-	26	-	26
Printing and copying	-	3,400	-	3,400
Program expenses	37,688	-	-	37,688
Rentals	470	11,171	-	11,641
Supplies	-	2,237	-	2,237
Telephone	-	2,195	-	2,195
Training	2,499	-	-	2,499
Travel	323	779	-	1,102
	<u>\$ 752,062</u>	<u>\$ 74,696</u>	<u>\$ 9,385</u>	<u>\$ 836,143</u>
Total expenses	<u>\$ 853,572</u>	<u>\$ 166,725</u>	<u>\$ 15,935</u>	<u>\$ 1,036,232</u>

See Accompanying Notes and Accountant's Report.

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	2018	2017
Increase (decrease) in net assets	\$ (44,290)	\$ 91,503
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	1,359	1,359
(Increase) decrease in operating assets:		
Accounts receivable	(89,805)	3,401
Prepays	9,144	(2,918)
Increase (decrease) in operating liabilities:		
Accounts payable	38,928	3,613
Insurance payable	(7,421)	2,486
Other liabilities	1,231	(4,166)
Net cash provided by (used in) operating activities	\$ (90,854)	\$ 95,278
 CASH FLOWS FROM INVESTING ACTIVITIES		
Deposits	\$ -	\$ 200
Net cash provided by (used in) investing activities	\$ -	\$ 200
 Net increase (decrease) in cash and cash equivalents	 \$ (90,854)	 \$ 95,478
 Beginning cash and cash equivalents	 254,415	 158,937
 Ending cash and cash equivalents	 \$ 163,561	 \$ 254,415

See Accompanying Notes and Accountant's Report.

COMMUNITY WORKS OF LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Community Works of Louisiana, Inc. (the Organization) is a 501(c)(3) non-profit organization incorporated in 2009. The Organization is dedicated to building a community of healthy and creative learners through programs that integrate arts, recreation, and educational support. Community Works of Louisiana, Inc. upholds its mission by providing schools and organizations with comprehensive program management with an enrichment component for their afterschool and summer programs.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic 958, Not-for-Profit Entities. The Organization 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. The organization has no temporarily or permanently restricted net assets.

Basis of Accounting

The financial statements of Community Works of Louisiana, Inc. have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, Community Works of Louisiana, Inc. considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivables are stated at the amount management expect to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Allowance for doubtful accounts was \$0 for the years ended June 30, 2018 and 2017.

COMMUNITY WORKS OF LOUISIANA, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Services

Contributions of donated services that create or enhance non-financial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair market values in the period received.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful life of the assets.

Revenue Recognition

All contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as temporarily or permanently restricted support and increase the respective class of net assets. Contributions received with temporary restrictions that are met in the same reporting period are reported as unrestricted support and increase unrestricted net assets.

Income Tax Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore has made no provision for federal income taxes in the accompanying financial statements. The Organization's Federal Exempt Information Returns (Form 990) for 2016, 2017 and 2018 are subject to examination by the IRS, generally for three years after they were filed.

COMMUNITY WORKS OF LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentrations

For the year ended June 30, 2018 and 2017, \$351,558 or \$495,441 or 32% and 44% of the Organization's total gross revenue was from federal grants. Additionally, \$618,481 and \$523,944 or 56% or 46% of the Organization's total gross revenue was from participant fees. Finally, \$140,338 and \$108,325 or 12% and 10% was from other grants and contributions.

New Accounting Pronouncements

In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not for-Profit Entities*, which simplifies and improves how a nonprofit organization classifies its net assets, as well as the information it presents in financial statements and notes about its liquidity, financial performance and cash flows. Among other changes, the ASU replaces the three current classes of net assets with two new classes, net assets with donor restrictions and net assets without donor restrictions, and expands disclosures about the nature and amount of any donor restrictions. ASU 2016-14 is effective for annual periods beginning after December 15, 2017, with early adoption permitted. Management is currently evaluating the impact the adoption of this guidance will have on its financial statements.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires that lessees to recognize right-of-use assets and lease liabilities for all leases with terms longer than 12 months. The ASU is effective for the Organization for the year ending December 15, 2019. The adoption of this standard is expected to result in the Organization's recognizing right-of-use assets and lease liabilities for some leases currently accounted for as operating leases under the legacy lease accounting guidance. Management is evaluating the impact of this standard on the Organization's financial statements.

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU amends the existing accounting standards for revenue recognition, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU 2015-14 which defers the effective date of ASU 2014-09 one year making it effective for annual reporting periods beginning after December 15, 2018. The Organization has not yet selected a transition method and is currently evaluating the effect that the standard will have on the financial statements.

COMMUNITY WORKS OF LOUISIANA, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

NOTE 2. PROPERTY

Property and equipment consisted of the following for the years ended June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Furniture and equipment	\$ 7,380	\$ 7,380
Less: Accumulated depreciation	<u>(5,548)</u>	<u>(4,189)</u>
Total	<u>\$ 1,832</u>	<u>\$ 3,191</u>

Depreciation expense for the years ended June 30, 2018 and 2017 was \$1,359.

NOTE 3. LEASING ARRANGEMENTS

The Organization's administrative office lease agreement ended May 31, 2018. Beginning June 1, 2018, the Organization has been on a month to month basis with the lessor. Monthly rental payments consist of a base rental payment of \$929 and a \$100 community fee, for a total monthly payment of \$1,029. Rental expense for June 30, 2018 and 2017 was \$12,130 and \$11,641, respectively.

NOTE 4. RETIREMENT PLAN

The Organization sponsors a salary reduction plan, covering substantially all employees. Under the plan, employees contribute a specified percentage of their salary, or fixed dollar amount, to the plan. The Organization may agree to make "nonelective" contributions to their employees' 401(k) plans. For the years ended June 30, 2018 and 2017, the Organization made contributions of \$4,738 and \$4,968, respectively.

NOTE 5. CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balance at one bank in New Orleans, Louisiana. The balance is insured by the Federal Deposit Insurance Corporation. As of June 30, 2018 and 2017 there was no uninsured portion of the balance.

NOTE 6. SUBSEQUENT EVENTS

Management has evaluated subsequent events affecting the Organization through December 27, 2018 which is the date the financial statements were available to be issued. All disclosures considered necessary are made in the financial statements.

SUPPLEMENTARY INFORMATION

COMMUNITY WORKS OF LOUISIANA, INC.

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO THE EXECUTIVE DIRECTOR
FOR THE YEAR ENDED JUNE 30, 2018**

Executive Director: Chandler Nutik

Salary	\$	79,200
Benefits-insurance		6,600
Benefits-retirement		2,376
Cell phone		1,440
Dues		400
Registration fees		200
	\$	<u>90,216</u>

OTHER REPORTS



AGREED-UPON PROCEDURES REPORT

Independent Accountant’s Report
On Applying Agreed-Upon Procedures

To the Board of Directors of
Community Works of Louisiana, Inc.
New Orleans, Louisiana

We have performed the procedures enumerated below as they are a required part of the engagement. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked “not applicable.”

Management of the Community Works of Louisiana, Inc., a nonprofit corporation, is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the Community Works of Louisiana, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management’s assertions about the Community Works of Louisiana, Inc. compliance with certain laws and regulations during the year ended June 30, 2018.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

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

We obtained the following list from management containing the list of federal and state award expenditures:

Grantor	Grant Dates	CFDA No.	Amount
State of Louisiana Department of Education	9/1/16-8/30/19	84.287c	\$ 326,387
The City of New Orleans & The New Orleans Recreation Development Commission	3/1/18-8/31/18	18.236	34,500
Total Expenditures			<u>\$ 360,887</u>

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

We randomly selected six disbursements for each of the aforementioned federal awards administered during the period under review, as follows:

Grant	Disbursement Type	Check Date	Amount
State of Louisiana Department of Education	Rent	4/2/2018	\$ 1,407.33
State of Louisiana Department of Education	Monthly Insurance Expense	8/23/2017	\$ 1,855.15
State of Louisiana Department of Education	Supplies	9/18/2017	\$ 200.00
State of Louisiana Department of Education	Salaries	12/1/2017	\$ 4,576.51
State of Louisiana Department of Education	Contract Services	3/28/2018	\$ 1,112.50
State of Louisiana Department of Education	Monthly Insurance Expense	5/23/2018	\$ 1,824.29
The City of New Orleans	Transportation-field trips	8/2/2017	\$ 6,720.00
The City of New Orleans	Supplies	4/26/2018	\$ 49.82
The City of New Orleans	Supplies	6/7/2018	\$ 88.49
The City of New Orleans	Supplies	6/12/2018	\$ 91.30
The City of New Orleans	Contract Services	6/22/2018	\$ 2,484.58
The City of New Orleans	Contract Services	6/22/2018	\$ 2,864.58

- 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 traced the six disbursements for each award to supporting documentation as to proper amount and payee. There were no exceptions noted.

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

We determined that the six disbursements for each award were properly 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.

We reviewed the disbursements and determined that they were approved in accordance with the Organization's policies and procedures.

- 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.

We obtained the Compliance Supplement and the grant agreements for the federal awards. We compared the documentation for each disbursement chosen for the federal awards to the program compliance requirements relating to activities allowed or unallowed and determined that all reviewed disbursements were allowable activities. We also reviewed the reports submitted to the awarding agencies and determined that the Organization complied with all reporting requirements. The eligibility requirement was not applicable to the federal awards.

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.

This is not applicable to the Organization as there were no close-out reports required for the year ended June 30, 2018.

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.

This is not applicable to the Organization.

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.

We obtained the two budgets related to the aforementioned grants for the year ended June 30, 2018. Each initial budget included the purpose and duration of the grants, specific goals, objectives, and measures of performance.

State Audit Law

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

The Organization has submitted the current year review by the required deadline.

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 did not enter into any contracts that utilized state funds and that were subject to public bid law.

Prior-Year Comments

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

As per the June 30, 2017 Management Corrective Action Plan, the Organization contracted with a bookkeeper to ensure the financial statements would be available in a timely manner for the fiscal review. The Organization has submitted the current year review by the required deadline.

Bernard & Franks

Metairie, Louisiana
December 27, 2018

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

Bernard and Franks, A Corporation of Certified Public Accountants

4141 Veterans Boulevard, Suite 313

Metairie, LA 70002

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2018 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.**

Not Applicable

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).

Not Applicable

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 [X] No []

Prior-Year Comments

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

Yes [X] 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 [X] No []

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

Yes [X] 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 [X] No []

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

Yes [X] No []

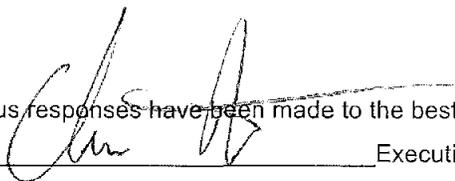
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period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

Yes [X] 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 [X] No []

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

 Executive Director 12/28/18 Date