



**THE LIFE OF A SINGLE MOM**  
*Where No Single Mom Walks Alone*

Baton Rouge, Louisiana

**FINANCIAL REPORT**

(Reviewed)

December 31, 2022



# THE LIFE OF A SINGLE MOM

*Where No Single Mom Walks Alone*

Baton Rouge, Louisiana

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## **INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

Board of Directors  
The Life of a Single Mom  
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of **THE LIFE OF A SINGLE MOM** (a non-profit organization) (TLSM) which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this responsibility 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.

### **Accountants' 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 LIFE OF A SINGLE MOM**, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

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

## **Supplementary Information**

The accompanying supplementary information included in Schedule 1 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. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

## **Summarized Comparative Information**

We previously reviewed TLSM's 2021 financial statements and in our conclusion dated April 29, 2022, stated that based on our review, we were not aware of any material modifications that should be made to the 2021 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended December 31, 2021, for it to be consistent with the reviewed financial statements from which it has been derived.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
May 19, 2023

**THE LIFE OF A SINGLE MOM**

Baton Rouge, Louisiana

**STATEMENT OF FINANCIAL POSITION**

December 31, 2022

(with comparative amounts for 2021)

(See Independent Accountants' Review Report)

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 365,576	\$ 423,791
Grants receivable	7,485	7,586
Inventory and other assets	<u>10,567</u>	<u>8,179</u>
Total current assets	383,628	439,556
<b>CERTIFICATE OF DEPOSIT</b>	100,024	-
<b>OPERATING RIGHT OF USE ASSET</b>	87,634	-
<b>PROPERTY AND EQUIPMENT, net</b>	<u>4,262</u>	<u>6,369</u>
Total assets	<u>\$ 575,548</u>	<u>\$ 445,925</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accrued liabilities	\$ 1,054	\$ 3,220
Current portion of operating lease liability	<u>31,577</u>	<u>-</u>
Total current liabilities	32,631	3,220
<b>OPERATING LEASE LIABILITY, less current portion</b>	<u>58,854</u>	<u>-</u>
<b>NET ASSETS</b>		
Without donor restrictions	<u>484,063</u>	<u>442,705</u>
Total liabilities and net assets	<u>\$ 575,548</u>	<u>\$ 445,925</u>

The accompanying notes to financial statements  
are an integral part of this statement.

**THE LIFE OF A SINGLE MOM**

Baton Rouge, Louisiana

**STATEMENT OF ACTIVITIES**

For the year ended December 31, 2022

(with comparative amounts for 2021)

(See Independent Accountants' Review Report)

	<u>2022</u>	<u>2021</u>
<b>Revenue and support</b>		
<b>without donor restrictions</b>		
Grants and contributions:		
Private	\$ 360,921	\$ 317,366
Governmental	74,138	140,091
In-kind contributions	631,413	248,887
Cash contributions	277,363	75,094
Special events	90,153	108,211
Employee retention tax credit	43,693	-
Resource material sales	19,485	10,632
Conferences and memberships	11,992	12,719
Other	432	589
	<u>1,509,590</u>	<u>913,589</u>
<b>Expenses</b>		
Program services	1,318,284	821,429
General and administrative	108,883	106,582
Fundraising	41,065	25,108
	<u>1,468,232</u>	<u>953,119</u>
Total expenses		
Change in net assets	41,358	(39,530)
<b>NET ASSETS WITHOUT DONOR RESTICTION</b>		
Beginning of year	<u>442,705</u>	<u>482,235</u>
End of year	<u>\$ 484,063</u>	<u>\$ 442,705</u>

The accompanying notes to financial statements  
are an integral part of this statement.

**THE LIFE OF A SINGLE MOM**

Baton Rouge, Louisiana

**STATEMENT OF CASH FLOWS**

For the year ended December 31, 2022

(with comparative amounts for 2021)

(See Independent Accountants' Review Report)

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 41,358	\$ (39,530)
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,107	1,732
Change in operating assets and liabilities:		
Grants receivable	101	(781)
Inventory and other assets	(102,412)	216
Accrued liabilities	(2,165)	562
Change in operating right of use asset	31,253	-
Change in operating lease liability	<u>(28,457)</u>	<u>-</u>
Net cash used by operating activities	(58,215)	(37,801)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	<u>-</u>	<u>(3,859)</u>
Net decrease in cash	(58,215)	(41,660)
<b>CASH</b>		
Beginning of year	<u>423,791</u>	<u>465,451</u>
End of year	<u>\$ 365,576</u>	<u>\$ 423,791</u>

The accompanying notes to financial statements  
are an integral part of this statement.

**THE LIFE OF A SINGLE MOM**

BRton Rouge, Louisiana

**STATEMENT OF FUNCTIONAL EXPENSES**

For the year ended December 31, 2022  
(with summarized comparative totals for 2021)

(See Independent Accountants' Review Report)

	<b>Program Services</b>	<b>General and Administrative</b>	<b>Fundraising</b>	<b>Totals</b>	
				<b>2022</b>	<b>2021</b>
<b>EXPENSES</b>					
Single parent direct support	\$ 800,482	\$ -	\$ -	\$ 800,482	\$ 321,783
Salaries	281,262	70,315	-	351,577	304,101
Payroll taxes and benefits	35,839	8,960	-	44,799	55,615
Advertising	88,497	-	-	88,497	108,534
Supplies	7,795	2,598	41,065	51,458	32,161
Occupancy	36,179	962	-	37,141	31,359
Professional services	27,850	6,962	-	34,812	57,137
Printing and reproduction	13,285	4,428	-	17,713	12,259
Travel	13,322	-	-	13,322	6,212
Postage and delivery	5,443	3,628	-	9,071	6,439
Telephone	4,680	520	-	5,200	5,025
Insurance	2,386	1,591	-	3,977	4,035
Repairs and maintenance	-	3,266	-	3,266	1,321
Bank and credit card fees	-	2,706	-	2,706	4,124
Depreciation	1,264	843	-	2,107	1,732
Memberships	-	2,104	-	2,104	1,282
Total expenses	<u>\$ 1,318,284</u>	<u>\$ 108,883</u>	<u>\$ 41,065</u>	<u>\$ 1,468,232</u>	<u>\$ 953,119</u>

The accompanying notes to financial statements  
are an integral part of this statement.

## **THE LIFE OF A SINGLE MOM**

Baton Rouge, Louisiana

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **Nature of activities**

The Life of a Single Mom (TLSM) is a 501(c)(3) non-profit that provides support for single parents in the United States through financial education, parental effectiveness, and overall health and wellness issues. TLSM educates communities and churches on outreach to single parent families through a duplicative train-the-trainer model.

##### **Basis of presentation**

TLSM prepares its financial statements on the accrual basis of accounting. The significant accounting policies are described below to enhance the usefulness of the financial statements.

TLSM reports information regarding financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions on net assets.

- *Net Assets Without Donor Restriction* – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.
- *Net Assets With Donor Restriction* – Net assets whose use is limited by donor-imposed time and/or purpose restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. TLSM does not have any net assets with donor restrictions at December 31, 2022.

The financial statements include certain summarized comparative information in total, but not by net asset class, for the year ended December 31, 2021. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with TLSM's financial statements for the year ended December 31, 2021, from which the summarized information was derived.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, accrued liabilities, and in-kind revenues and expenses. Non cash contributions of advertising, professional services, property and equipment, inventory, and supplies are recorded at estimated fair market value at the date of the contribution.

### **Concentration of credit risk**

TLSM maintains cash in banks, which may at times exceed the FDIC limits; however, management believes this risk is limited. The excess of cash over the FDIC limit of \$250,000 for TLSM is \$117,746.

### **Cash and cash equivalents**

TLSM considers all highly liquid investments, money market funds and certificates of deposit with a maturity of three months or less at the date of acquisition to be cash equivalents. There were no cash equivalents at December 31, 2022.

### **Inventory**

Inventory consist of books and resource materials sold as a support activity and is stated at cost using the first-in, first-out basis.

### **Property, equipment, and depreciation**

Property and equipment with an estimated useful life greater than one year and cost exceeding \$500 is capitalized at cost, or fair market value if donated, and depreciated over its useful life using the straight-line method. Repairs and maintenance are expensed as incurred.

### **Revenue Recognition**

#### ***Grants and Contributions***

Contributions are recognized when the donor makes a promise to give to TLSM that is, in substance, unconditional. Contributions with donor restrictions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. Contributions with donor restrictions that are met in the same reporting period are reported as increases in net assets without donor restrictions.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Revenue Recognition (continued)

#### *Grants and Contributions (continued)*

Otherwise, when a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Contributions received with both donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

#### *In-kind contributions*

TLISM recognizes revenue for certain services received at the estimated fair value of those services, provided those services create or enhance non-financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased, if not provided by donation.

#### *Resource material sales*

Revenues from resource material sales are recognized when inventory is sold.

#### *Special events*

Special event revenues are generated from fundraisers used to support TLISM activities. These fundraisers are comprised of fundraiser lunches and other activities. Sponsorship and other related revenues are recognized on the date the event is held.

#### *Conferences and membership fees*

Conferences are held throughout the year. These are typically various speaking engagements and other seminars and are recognized on the date the conference or seminar takes place.

#### **Vacation and sick leave**

Vacation leave is earned at varying rates from seven to twenty days per year depending on the employee's length of service. Unused vacation and sick leave lapse at year-end, except that vacation may be awarded at the discretion of the executive director. Accordingly, vacation and sick leave have not been accrued.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fair value of financial instruments**

The carrying value of grants receivable, inventory and other assets, accounts payable, and accrued liabilities approximates fair value due to the short-term maturity of these instruments. None of these financial instruments are held for trading purposes.

**Functional expense allocation**

The financial statements report certain expense categories that are attributable to more than one service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, including memberships, are allocated to general and administrative expenses. Program service expenses are based on the direct costs associated with the program.

**Right of use assets**

Right of use assets are a result of leases in which TLSM has entered into a contract with a lessor that conveys control of the right to use the lessor's nonfinancial asset (the underlying asset) as specified by the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the financial statements, net of amortization. Right of use assets are amortized at the lesser of the useful life or the lease term.

**Advertising**

Advertising costs of \$88,497 were expensed as incurred in 2022.

**Income tax status**

TLSM qualifies as a tax exempt TLSM under Section 501(c)(3) of the Internal Revenue Code; therefore, the financial statements have no provision for federal and state income tax. TLSM's open audit periods are 2018 through 2022.

(continued)

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Recently adopted accounting standards

TLSM implemented ASU 2016-02, *Leases* (Topic 842), effective January 1, 2022. The ASU's core principle is that "a lessee should recognize the assets and liabilities that arise from leases." The ASU considered that "all leases create an asset and a liability," and accordingly requires recording the assets and liabilities related to all leases with a term greater than 12 months. Concurrent with the implementation of ASU 2016-02, and ASU 2018-11 "*Leases* (Topic 842): *Targeted Improvements*," which intended to simplify the transition requirement giving TLSM the option to apply the transition provisions of the new standard at the date of adoption instead of at the earliest comparative period. In implementing these ASUs, TLSM elected the options provided in ASU 2018-11. This accounting was applied to all lease agreements using the modified retrospective method, and when implemented with ASU 2018-11, allowed TLSM to recognize the leased assets and liabilities on its balance sheet beginning on January 1, 2022 without restating prior periods. In adopting the standard at January 1, 2022, TLSM recognized right-of-use operating assets and corresponding lease liabilities totaling \$118,887. See Note 5 for right of use operating lease standards had no material effect on net income; therefore, no adjustment to retained earnings was recorded.

As of July 1, 2021, the TLSM adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities* (Topic 958), *Presentation and Disclosures by Not-for-Profit Entities Contributed Nonfinancial Assets*. The ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The TLSM's adoption of ASU No. 2020-07 did not result in any adjustments to their financial statement presentation.

### Subsequent events

In preparing these financial statements, TLSM has evaluated events and transactions for potential recognition and disclosure through May 19, 2023, which was the date the financial statements were available to be issued.

## NOTE 2 - CONCENTRATIONS

The majority of support TLSM received in 2022 was through various private and public granting agencies throughout the United States. Additionally, three of TLSM's contributors represent approximately 53% of grants and contributions for 2022. All outstanding receivables at December 31, 2022 relate to public granting agencies.

**NOTE 3 - PROPERTY AND EQUIPMENT**

At December 31, 2022, property and equipment is as follows:

Description	Service Life	Amount
Furniture and fixtures	5-7 years	\$ 14,796
Computer equipment	3-5 years	8,184
Equipment	5 years	1,118
		24,098
Less accumulated depreciation		(19,836)
Property and equipment, net		\$ 4,262

Depreciation expense was \$2,107 for 2022.

**NOTE 4 - IN-KIND CONTRIBUTIONS**

Noncash contributions received from individuals and organizations during 2022 consisted of the following:

Description	Amount
Direct support - single parent programming	\$ 610,379
Advertising	8,034
Printing and reproduction	13,000
Total	\$ 631,413

**NOTE 5 - LEASES**

**Right of use operating lease**

As of December 31, 2022, TLSM held an operating lease for building used in operations. TLSM incurred a lease cost of \$32,332 for the year ended December 31, 2022.

TLSM entered into a three-year lease agreement that expired on September 30, 2022. The lease was renewed for an additional 36 months for October 1, 2022 and is set to expire on September 30, 2025. Future minimum rental payments under this lease through September 30, 2025 are \$91,710.

**NOTE 5 - LEASES (CONTINUED)**

**Right of use operating lease (Continued)**

TLSM is obligated for the following rental payments on its operating lease over the next three years:

Year	Amount
2023	\$ 32,340
2024	33,540
2025	25,830
Total undiscounted cash flows	91,710
Less: present value	(1,279)
Total operating lease liability	\$ 90,431

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

TLSM's financial assets available within one year of the balance sheet are as follows:

	Amount
Cash	\$ 365,576
Certificates of deposit	100,024
Grants receivable	7,485
Inventory and other	10,567
Financial assets available to meet cash needs for expenditures within one year	\$ 483,652

As part of TLSM's liquidity management, TLSM maintains sufficient cash funds during the year attributable to the annual cash receipts from memberships, grants, and contributions from foundations and individuals.

**THE LIFE OF A SINGLE MOM**

Baton Rouge, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2022

**Agency Head: Jennifer Maggio, Executive Director**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 76,713
Benefits - retirement	2,900
Benefits - insurance	749
Total	<u>\$ 80,362</u>

**THE LIFE OF A SINGLE MOM**  
Baton Rouge, Louisiana

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

December 31, 2022



**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

Board of Directors  
The Life of a Single Mom  
Baton Rouge, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide*, enumerated below, which were agreed to by the management of **THE LIFE OF A SINGLE MOM (TLSM)**, the Legislative Auditor, and applicable federal and state grantor agency/agencies solely to assist the users in evaluating management’s assertions about TLSM’s compliance with the certain laws and regulations for the year ended December 31, 2022 included in the accompanying *Louisiana Attestation Questionnaire*. Management of TLSM is responsible for its financial records and compliance with applicable laws and regulations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and applicable provisions of *Government Auditing Standards*, published by the United States Comptroller General. 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.

With respect to your representations relating to the federal, state, and local awards compliance, as of December 31, 2022, and for the year then ended, we applied the following agreed-upon procedures:

***Federal, State, and Local Awards***

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

TLSM was awarded three state grants during the year ended December 31, 2022, as follows:

Grant Description	Amount expended
Prison Initiative Grant – State of Louisiana	\$ 31,537
State of LA – Department of Revenue	25,000
Single Mom Child Abuse Prevention Initiative	17,601
<b>Total</b>	<b>\$ 74,138</b>

2. For each federal, state, and local award, we performed the following procedures:

We randomly selected six disbursements from each of the State awards administered during the period under examination and traced the disbursements to supporting documentation as to the proper approval procedures, amounts, payees, and appropriate coding. No exceptions were noted.

3. We compared the grant agreement requirements to the selected disbursements to review that the expenses were in compliance with the requirements of the grant agreement. No exceptions were noted.
4. The open meetings law is not applicable to TLSM.
5. For all grants exceeding five thousand dollars, the grantee is required to provide the grantor with a comprehensive budget.

The grant awards listed in Procedure No. 1 above provided a comprehensive budget within each agreement that included the purpose and duration, specific goals, objectives, and measures of performance. Based on our review of the grant agreements, the grants comply with federal and state laws and regulations in terms of budget, purpose, and duration.

6. TLSM did provide for a timely report in accordance with R.S. 24:513.
7. TLSM did enter into a new contract in 2022 with the Louisiana State – Department of Revenue that utilized state funds as defined in R.S. 39:72.1 A. (2). No purchase under this grant were applicable to the Louisiana Public Bid Law.
8. There were no recommendations or comments in prior year.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management’s assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for use of the Board of Directors and management of **THE LIFE OF A SINGLE MOM**, the Legislative Auditor (State of Louisiana), and the applicable federal/state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
May 19, 2023

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

April 28, 2023 (Date Transmitted)

Faulk and Winkler \_\_\_\_\_ (CPA Firm Name)  
6811 Jefferson Highway \_\_\_\_\_ (CPA Firm Address)  
Baton Rouge, LA 70806 \_\_\_\_\_ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of April 28, 2023 (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 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 [X] No [ ] N/A [ ]

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

<u>Joanne Montalvo</u>	Secretary	<u>5-18-23</u>	Date
<u>Diana Costa</u>	Treasurer	<u>05-18-23</u>	Date
<u>Kimberly Higglesworth</u>	President	<u>5/18/23</u>	Date