

**K & K PROVIDERS CORPORATION**

**Terrytown, Louisiana**

**FINANCIAL REPORT**

**SEPTEMBER 30, 2023**

**Roslyn J. Johnson, LLC**  
Certified Public Accountant

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**K & K PROVIDERS CORPORATION**  
**Terrytown, Louisiana**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
**K & K Providers, Inc.**  
1799 Stumpf Blvd  
Terrytown, Louisiana 70056

I have reviewed the accompanying financial statements of **K & K Providers, Inc.** (a non-profit organization), which comprise the statement of financial position as of September 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I 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**

My responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of **K & K Providers, Inc.** and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

**Accountant's Conclusion**

Based on my review, I am 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.

**Other Matters**

Required Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head as required by Louisiana Legislative Auditor and the schedule of meals served and program reimbursements as required by Louisiana Department of Education or presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America.

**Agreed-Upon Procedures**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated February 19, 2024 on the results of my agreed-upon procedures.

*Roslyn J. Johnson, LLC*

Baton Rouge, Louisiana

February 19, 2024

**K & K PROVIDERS CORPORATION**

**Statement of Financial Position  
September 30, 2023**

**ASSETS**

**Current Assets**

Cash - unrestricted (note 2)	\$ 80,082.80
Total Cash	<u>80,082.80</u>

Reimbursements receivable (note 3)	<u>51,773.96</u>
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<b>Total Current Assets</b>	<b><u><u>\$ 131,856.76</u></u></b>
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**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Payroll taxes payable	\$ 872.96
Due to Providers (note 4)	38,312.96
Accrued interest payable (note 5)	<u>641.00</u>

<b>Total Current Liabilities</b>	39,826.92
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**Long-term Liabilities**

Loans Payable (note 5)	150,000.00
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<b>Total Liabilities</b>	<u>189,826.92</u>
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**Net Assets**

Without donor restrictions:	
Undesignated	<u>(57,970.16)</u>

<b>Total Net Assets</b>	(57,970.16)
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<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 131,856.76</u></u></b>
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See Independent Accountant's Review Report

**K & K PROVIDERS CORPORATION**

**Statement of Activities**

**For the Year Ended September 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenues</b>			
Federal Financial Assistance through the Louisiana Department of Education:			
Administrative reimbursement		\$ 70,125.00	\$ 70,125.00
Program reimbursement		219,106.83	219,106.83
Interest income	\$ 29.24	-	29.24
Other income	3,298.00	-	3,298.00
Net assets released from restrictions	289,231.83	(289,231.83)	-
 Total support and revenues	 292,559.07	 -	 292,559.07
<b>Expenses</b>			
Program Services:			
Meals served - Providers	219,106.83		219,106.83
Supporting Services:			
Management and general	71,697.31		71,697.31
Contractual services	3,000.00		3,000.00
Operational services	17,983.29		17,983.29
 Total expenses	 311,787.43	 -	 311,787.43
 <b>Change in Net Assets</b>	 (19,228.36)	 -	 (19,228.36)
 <b>Net Assets - Beginning of Year</b>	 (38,741.80)	 -	 (38,741.80)
 <b>Net Assets - End of Year</b>	 \$ (57,970.16)	 -	 \$ (57,970.16)

See Independent Accountant's Review Report

**K & K PROVIDERS CORPORATION**

**Statement of Cash Flows  
For the Year Ended September 30, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ (19,228.36)
Adjustments to reconcile change in net assets to cash provided by operating activities:	
(Increase) Decrease in Current Assets	
Reimbursement receivable	(9,942.79)
Increase (Decrease) in Current Liabilities	
Cash overdraft	(1,019.46)
Payroll taxes payable	(146.54)
Accrued interest payable	(3,103.20)
Due to providers	<u>2,208.79</u>
Net cash provided (used) in operating activities	(31,231.56)
<b>Net decrease in cash</b>	(31,231.56)
<b>CASH AT BEGINNING OF YEAR</b>	<u>111,314.36</u>
<b>CASH AT END OF YEAR</b>	<u><u>\$ 80,082.80</u></u>

See Independent Accountant's Review Report

**K & K PROVIDERS CORPORATION**

**Schedule of Functional Expenses  
For the Year Ended September 30, 2023**

	<u>Program Service Expenses</u>	<u>Supporting Services Expenses</u>	<u>Total</u>
<b>EXPENSES</b>			
Personal services		\$ 71,697.31	\$ 71,697.31
Travel		2,043.69	2,043.69
Insurance		573.12	573.12
Contract costs		3,000.00	3,000.00
Telephone		1,870.70	1,870.70
Building rent		10,080.00	10,080.00
Office supplies		2,626.77	2,626.77
Storage		460.00	460.00
Miscellaneous		329.00	329.00
Provider payments	\$ 219,106.83		219,106.83
Total expenses	<u>\$ 219,106.83</u>	<u>\$ 92,680.59</u>	<u>\$ 311,787.42</u>

See Independent Accountant's Review Report

## **K & K Providers Corporation**

Notes to the Financial Statements  
For the Year Ended September 30, 2023

### **Note 1 – Summary of Significant Accounting Policies**

#### **A. Organization**

**K & K Providers Corporation (the Organization)** is a private agency located in Jefferson Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. It was organized for the purpose of providing social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Jefferson and nearby parishes and to mobilize resources for the conduct of these efforts. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226, Child Care Food Program. Under the provisions of this Program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. **K & K Providers Corporation** through its personnel, monitors the composition of the meals to assure nutritional values, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children. This Program is funded (98%) by federal funds received from the State of Louisiana Department of Education.

#### **B. Basis of Accounting and Financial Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's (FASB) Accounting Standard Codification (ASC) 958, *Not-for-Profit Entities*. Under FASB ACS 958, **the Organization** reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by **the Organization** is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are those net assets received with donor-imposed restrictions limiting **the Organization's** use of the assets. **The Organization** at September 30, 2023, had a deficit net asset balance resulting from the use of loan proceeds to fund some its operational costs.

#### **C. Net Assets Released from Restrictions**

Expiration of temporary restrictions of net assets (i.e., donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.

#### **D. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

#### **E. Reimbursements Receivable**

Management deems all accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when the determination is made.

#### **F. Functional Expenses**

The cost of providing the program services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### **G. Equipment and Furniture**

The **Organization's** equipment and furniture is expensed when purchased. No depreciation is calculated.

#### **H. Income Taxes**

The **Organization** qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in these financial statements.

#### **I. Statement of Cash Flows**

The **Organization** is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, the **Organization** considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

#### **J. Liquidity Management**

As of September 30, 2023, the **Organization** has financial assets of \$80,082.80 in cash mainly consisting of loan proceeds. These funds are readily available within one year of the statement of financial position date to meet general expenditures. As a part of its liquidity management, the organization has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due.

**Note 2 - Cash**

At September 30, 2023, **the Organization** has cash (book balances) totaling \$80,082.80, which are in noninterest-bearing demand accounts. The deposits are stated at cost, which approximate market and are fully secured by federal deposit insurance.

**Note 3 – Reimbursements Receivables**

Reimbursement receivable represents reimbursements due from the Louisiana Department of Education for meals served during the month of September 2023.

Provider Reimbursement Receivable	\$38,175.96
Administrative Reimbursement Receivable	<u>13,598.00</u>
Total Reimbursements Receivable	<u><u>\$51,773.96</u></u>

**Note 4 – Due to Providers**

Due to providers represents amounts owed to providers for the cost of meals served during the months of August and September 2023.

**Note 5 – Loans Payable**

On July 21, 2020, the Organization received a \$150,000.00 loan from the U.S. Small Business Administration (SBA) authorized under Section 7(b) of the Small Business Act. Interest on the loan will accrue at the rate of 2.75% yearly. The balance of principal and interest will be payable over 30 years from the date of the loan. In March 2021, SBA extended first loan payment until 24 months from the date of the note, with interest continuing to accrue during the deferment period. At September 30, 2023, accrued interest on the loan was \$641.00.

**Note 6 – Concentration of Revenues**

**The Organization** receives a large amount of its revenues from one major source, the Louisiana Department of Education. Revenue of the program is based on the number of meals served by providers to children at the approved meal rates. Meal rates are determined on July 1 of each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the *Schedule of Meals Served and Program Reimbursements*. The revenue from this source represents 98.0% of **the Organizations** total revenues during the year ended September 30, 2023.

**Note 7 – Board of Directors**

The management of **K & K Providers Corporation** is vested in a Board of Directors which consists of three members who serve without compensation.

**Note 8 – Board Designation of Net Assets**

At September 30, 2023, **the Organization's** Board has not designated any portion of net assets for specific purposes.

**Note 9– Subsequent Events**

Management is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. Management performed such an evaluation through February 19, 2024 the date that the financial statements were available to issue, and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

**SUPPLEMENTARY INFORMATION SCHEDULES**

**FAMILY DAY CARE HOME PROGRAM  
ADMINISTERED BY  
K & K PROVIDERS CORPORATION**

**Schedule of Compensation, Benefits and Other Payments  
to Executive Director  
Year Ended September 30, 2023**

**KENDRA NELSON, EXECUTIVE DIRECTOR**

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$ 57,258.86
Benefits - Retirement	3,347.80
Benefits-Medicare	782.95
Unemployment Benefits	415.92
Travel	<u>2,044.35</u>
<b>TOTAL</b>	<b><u><u>\$ 63,849.88</u></u></b>

Schedule 2

K & K PROVIDERS, INC.

Schedule of Meals Served and Program Reimbursement  
Year Ended September 30, 2023

<b>OCTOBER 1, 2022 TO JUNE 30, 2023</b>	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	19,724	19,823	27,404	13,257	80,208
Less: Meals refunded by sponsor					
Net meals allowed	19,724	19,823	27,404	13,257	80,208
Reimbursement rate	1.6600	3.0400	0.9700	3.0400	
Reimbursement based on rate	\$ 32,741.84	\$ 60,261.92	\$ 26,581.88	\$ 40,301.28	\$ 159,886.92
<b>JULY 1, 2023 TO SEPTEMBER 30, 2023</b>	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	7,164	7,505	9,263	4,926	28,858
Less: Meals refunded by sponsor					
Net meals allowed	7,164	7,505	9,263	4,926	28,858
Reimbursement rate	1.6500	3.1200	0.9300	3.1200	
Reimbursement based on rate	\$ 11,820.60	\$ 23,415.60	\$ 8,614.59	\$ 15,369.12	\$ 59,219.91
<b>TOTAL MEALS CLAIMED</b>	26,888	27,328	36,667	18,183	109,066
<b>TOTAL NET MEALS ALLOWED</b>	26,888	27,328	36,667	18,183	109,066
<b>PROGRAM REIMBURSEMENT CLAIMED</b>	\$ 44,562.44	\$ 83,677.52	\$ 35,196.47	\$ 55,670.40	\$ 219,106.83
<b>PROGRAM REIMBURSEMENT ALLOWED</b>	\$ 44,562.44	\$ 83,677.52	\$ 35,196.47	\$ 55,670.40	\$ 219,106.83
<b>MEALS OVERCLAIMED AND REFUNDED TO LDOE</b>					<u><u>\$ -</u></u>

## **AGREED-UPON PROCEDURES REPORT**

**INDEPENDENT ACCOUNTANT'S REPORT**

**ON APPLYING AGREED-UPON PROCEDURES**

To Board of Directors  
**K & K Providers, Inc.**  
1799 Stumpf Blvd  
Terrytown, Louisiana 70056

I have performed the procedures enumerated below, which were agreed to by **K & K Providers, Inc.** and the Louisiana Legislative Auditor (the specified parties), on **K & K Provider's** compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. **K & K Provider'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, I 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 Agency's management.

**K & K Providers, Inc.** provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended [date]:

Federal, State, or Local Grant Name	Grant Year	CFDA No.	Amount
Louisiana Department of Education-Child and Adult Care Food Program	10/1/22-9/30/23	10.558	\$289,231.83
Total Expenditures			\$289,231.83

The Agency represented that they received no state or local government grant awards during the fiscal year ended September 30, 2023.

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.

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

For the federal award I selected six disbursements and agreed the amount and payee to supporting documentation. Verified all of the disbursements were coded to the correct fund and general ledger account and were approved in accordance with **K & K Provider's** policies and procedures.

No exceptions were noted.

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

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

No other exceptions were noted.

#### *Eligibility*

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility.

No other exceptions were noted.

#### *Reporting*

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting.

No other exceptions were noted.

#### Open Meetings

6. 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.

No other exceptions were noted.

## Budget

7. 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.

**K & K Provider's** budget was prepared and approved by the oversight agency and included the purpose and duration of the grant program.

No other exceptions were noted.

## State Audit Law

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

**K & K Provider's** accounting records provided for a timely report in accordance with state law.

No other exceptions were noted.

9. 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 (audit law).

**K & K Provider's** management represented they did not enter into any contracts during the year that were subject to public bid law.

No exceptions were noted.

## Prior-Year Comments

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

There were no prior year comments.

No exceptions were noted.

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. I was 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

**K & K Provider's** compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on **K & K Provider'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.

*Roslyn J. Johnson, LLC*

Baton Rouge, Louisiana  
February 19, 2024

**Roslyn J. Johnson, LLC**  
Certified Public Accountant

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

February 19, 2024

Roslyn J. Johnson, LLC  
P. O. Box 66494  
Baton Rouge, Louisiana 70810

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2023, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No  N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No  N/A

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

Yes  No  N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No  N/A

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "[Open Meeting FAQs](#)," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes  No  N/A

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No  N/A

**Reporting**

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

Yes  No  N/A

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

Yes  No  N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No  N/A

### **Prior-Year Comments**

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

Yes  No  N/A

### **General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No  N/A

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes  No  N/A

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

Yes  No  N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes  No  N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No  N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes  No  N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No  N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of

your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No  N/A

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

Kendra Nelson Executive Director 2/19/2024 Date  
Gannie Young President 2-19-2024 Date