

FINANCIAL REPORT
NEW ORLEANS EDUCATION LEAGUE
OF THE CONSTRUCTION INDUSTRY
DECEMBER 31, 2018 AND 2017

NEW ORLEANS EDUCATION LEAGUE
OF THE CONSTRUCTION INDUSTRY

DECEMBER 31, 2018 AND 2017

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

June 28, 2019

To the Board of Directors
New Orleans Education League of the Construction Industry
Metairie, Louisiana

We have reviewed the accompanying financial statements of the New Orleans Education League of the Construction Industry (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, 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 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 the financial statements that are free from material misstatement whether due to fraud or error.

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Accountant's 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 American Institute of Certified Public Accountants (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 reviews, 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 included in the schedule of compensation, benefits and other payments to the agency head 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 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 information. We have not audited the information and, accordingly, do not express an opinion on such information.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2018 AND 2017
(Unaudited)

<u>ASSETS</u>		
	<u>2018</u>	<u>2017</u>
CURRENT ASSETS:		
Cash	\$ 33,722	\$ 50,214
Accounts receivable	<u>15,367</u>	<u>2,416</u>
Total current assets	<u>49,089</u>	<u>52,630</u>
TOTAL ASSETS	\$ <u>49,089</u>	\$ <u>52,630</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 4,325	\$ 245
Due to Home Builders Association	<u>24,678</u>	<u>24,678</u>
Total current liabilities	<u>29,003</u>	<u>24,923</u>
NET ASSETS:		
Without donor restrictions	<u>20,086</u>	<u>27,707</u>
Total net assets	<u>20,086</u>	<u>27,707</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>49,089</u>	\$ <u>52,630</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(Unaudited)

	<u>2018</u>	<u>2017</u>
SUPPORT AND REVENUES:		
Donations	\$ 3,922	\$ 9,946
Direct public grants	10,000	10,000
Local government grants	369,649	288,509
Other grants	-	3,600
Total support and revenues	<u>383,571</u>	<u>312,055</u>
EXPENSES:		
Program services	376,959	287,239
General and administrative	14,233	6,752
Total expenses	<u>391,192</u>	<u>293,991</u>
INCREASE (DECREASE) IN NET ASSETS	(7,621)	18,064
NET ASSETS - BEGINNING OF YEAR	<u>27,707</u>	<u>9,643</u>
NET ASSETS - END OF YEAR	<u>\$ 20,086</u>	<u>\$ 27,707</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018
(Unaudited)

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total</u>
Bank fees	\$ -	\$ -	\$ -
Continuing education	-	-	-
Contract administration labor	46,552	5,172	51,724
Insurance - liability	5,427	603	6,030
Insurance - workers' compensation	1,225	136	1,361
Kitchen and beverage supplies	201	22	223
Membership dues	255	28	283
Office supplies	-	966	966
Outside contract services	316,101	-	316,101
Printing and copying	-	-	-
Professional fees	-	6,506	6,506
Promotional expense	-	-	-
Rent	5,400	600	6,000
Telephone	1,420	158	1,578
Travel	378	42	420
	<u>\$ 376,959</u>	<u>\$ 14,233</u>	<u>\$ 391,192</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017
(Unaudited)

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total</u>
Bank fees	\$ -	\$ 32	\$ 32
Continuing education	1,000	-	1,000
Contract administration labor	26,681	2,964	29,645
Insurance - liability	5,428	603	6,031
Insurance - workers' compensation	1,106	123	1,229
Kitchen and beverage supplies	434	48	482
Membership dues	282	31	313
Office supplies		892	892
Outside contract services	245,109	-	245,109
Printing and copying	119	13	132
Professional fees	-	1,260	1,260
Promotional expense	333	37	370
Rent	5,400	600	6,000
Telephone	653	72	725
Travel	694	77	771
	<u>\$ 287,239</u>	<u>\$ 6,752</u>	<u>\$ 293,991</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(Unaudited)

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ (7,621)	\$ 18,064
(Increase) decrease in current assets:		
Accounts receivable	(12,951)	13,480
Increase (decrease) in current liabilities:		
Accounts payable	<u>4,080</u>	<u>(1,570)</u>
Net cash provided by (used) operating activities	<u>(16,492)</u>	<u>29,974</u>
 NET INCREASE (DECREASE) IN CASH	 (16,492)	 29,974
 Cash, beginning of year	 <u>50,214</u>	 <u>20,240</u>
 CASH, END OF YEAR	 <u>\$ 33,722</u>	 <u>\$ 50,214</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017
(Unaudited)

NATURE OF OPERATIONS:

The New Orleans Education League of the Construction Industry (N.O.E.L.) was established in 2012, and is a professional organization serving the Gulf South Region in residential building industry education, research, and charitable offerings. N.O.E.L. also provides services to assist lower income elderly and/or disabled homeowners who have received code violations on their homes. N.O.E.L. offers volunteer or paid labor and materials associated with the removal of code violations on owner-occupied units for residents that are deemed eligible. N.O.E.L.'s support comes primarily from local government and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when they are incurred.

The Company is required to report information regarding its financial position according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets. The Company only had net assets without donor restrictions as of December 31, 2018 and 2017.

The statement of activities presents expenses for operations functionally between program services and supporting services based on specific identification. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Cash

For the purposes of the statement of cash flows, cash includes petty cash, cash in banks, certificates of deposit with original maturities of three months or less, and money market funds.

Income Taxes

N.O.E.L. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017
(Unaudited)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Income Taxes (Continued)

Income which is not related to exempt purposes, less applicable deductions, is subject to federal and state income taxes. Unrelated business income tax returns (Form 990-T) are subject to examination by the IRS generally for three years after the returns are filed.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain type of assets, liabilities, revenues, and expenses. Actual results may differ from estimated amounts.

Advertising

Advertising costs are expensed as incurred. Total advertising expenses was \$-0- and \$370, respectively, for the years ended December 31, 2018 and 2017.

2. CONCENTRATIONS:

N.O.E.L. maintained its cash at financial institutions that insure balances up to \$250,000 through the Federal Deposit Insurance Corporation. At December 31, 2018 and 2017 there were no bank balances in excess of insured limits.

During 2018 and 2017, approximately 22% and 49%, respectively, of total revenue was obtained from a grant with the Jefferson Joining Forces Program, and approximately 72% and 51%, respectively, of total revenue was obtained from a grant with the Jefferson Parish Owner Occupied Program.

3. RELATED ORGANIZATION:

Certain Board members of N.O.E.L. are also Board members of the Home Builders Association of Greater New Orleans, Inc. (HBA).

N.O.E.L. entered into a consulting agreement with HBA in 2012. N.O.E.L. agreed to reimburse HBA for all actual reasonable and necessary expenditures directly related N.O.E.L. The amount paid to HBA during 2018 and 2017 was \$48,083 and \$35,216, respectively.

As of December 31, 2018 and 2017, N.O.E.L. owed HBA \$24,678 for expenses related to the creation of the New Orleans Education League of the Construction Industry in 2012.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017
(Unaudited)

5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The Company manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. As of December 31, 2018, financial assets available for expenses within one year of the balance sheet date consist of cash in the amount of \$33,722 and accounts receivable in the amount of \$15,367. As of December 31, 2017, financial assets available for expenses within one year of the balance sheet date consist of cash in the amount of \$50,214 and accounts receivable in the amount of \$2,416.

6. NEW ACCOUNTING PRONOUNCEMENT:

On August 18, 2016, the FASB issued 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The Company has adjusted the presentation of its financial statements accordingly. The new standards change the following aspects of the fire company's financial statements:

- The unrestricted net assets class has been renamed net assets - *without donor restrictions*.
- The financial statements include a new disclosure about liquidity and availability of financial assets (Note 5).

The new changes had the following effect on net assets at December 31, 2017:

	As originally <u>presented</u>	After adoption <u>of ASU 2016-14</u>
Net assets		
Unrestricted	\$ 27,707	\$ -
Without donor restrictions	<u>-</u>	<u>27,707</u>
Total net assets	<u>\$ 27,707</u>	<u>\$ 27,707</u>

4. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through June 28, 2019, which is the date the financial statements were available to be issued. No subsequent events were noted.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS AND
 OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency Head Name: Roy Olsen, January – November 2018

Agency Head Name: John Heald, December 2018

<u>PURPOSE:</u>	<u>AMOUNT</u>
Salary	-
Benefits - insurance	-
Benefits - retirement	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
TOTAL	<hr/> \$ - <hr/>

There were no payments to the agency head using public funds.



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

June 28, 2019

To the Board of Directors of
New Orleans Education League of the Construction Industry
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by New Orleans Education League of the Construction Industry (the Agency) and the Louisiana Legislative Auditor (the specified parties), on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations. The 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 Agency's management.

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The Agency provided us with the following list of expenditures made for local grant awards received during the fiscal year ended December 31, 2018:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Jefferson Parish Joining Forces	07/01/2017-06/30/2019	N/A	\$ 80,775
Jefferson Parish Owner Occupied Program	07/01/2017-06/30/2019	N/A	\$267,226
Jefferson Parish Emergency Grant Program	07/01/2017-06/30/2019	N/A	\$ 225
Jefferson Parish Re-Entry Program	07-01-2017-06/30/2019	N/A	\$ 21,422
Total Expenditures			\$369,649

The Agency represented that they received no federal or state government grant awards during the fiscal year ended December 31, 2018.

2. For each local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
 - a) Trace the six disbursements to supporting documentation as to proper amount and payee.
 - b) Determine if the six disbursements were properly coded to the correct fund and general ledger account.
 - c) Determine whether the six disbursements received approval from proper authorities.
 - d) Determine whether the disbursements comply with the grant agreement, relating to:
 - Activities allowed or unallowed
 - Eligibility
 - Reporting

Findings:

No findings were noted.

3. For the programs selected for testing in Item 2 that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

Findings:

Not applicable.

Open Meetings

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

Findings:

Not applicable.

Budget

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Findings:

No findings were noted.

Prior Comments and Recommendations

6. Review any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

Findings:

No prior comments 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. 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 Agency'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 Agency'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.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

Reviewed for any "No" answer, none noted.

**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. Upon completion, the 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 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 my 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)

_____ (CPA Firm Name)

_____ (CPA Firm Address)

_____ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2018 (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.

Secretary _____ Date

Treasurer _____ Date

President 5-30-19 Date