

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

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
JUNE 30, 2017 (UNAUDITED) AND 2016 (AUDITED)**

COMMUNITY WORKS OF LOUISIANA, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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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, 2017 and 2016, 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.

Report on 2016 Financial Statements

The 2016 financial statements were audited by us, and we expressed an unmodified opinion on them in our report dated October 14, 2016. We have not performed any auditing procedures since that date.

Bernard & Franks

Metairie, Louisiana
January 31, 2018

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016**

	2017	2016
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 254,415	\$ 158,937
Accounts receivable	35,671	39,072
Prepays		
Insurance	10,309	9,114
Rent	1,029	1,029
Other	1,723	-
Total current assets	\$ 303,147	\$ 208,152
PROPERTY AND EQUIPMENT	\$ 7,380	\$ 7,380
Less accumulated depreciation	(4,189)	(2,830)
Total property and equipment	\$ 3,191	\$ 4,550
OTHER ASSET		
Deposit	\$ 928	\$ 1,128
TOTAL ASSETS	\$ 307,266	\$ 213,830
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 7,753	\$ 4,140
Insurance payable	7,421	4,935
Other liabilities	406	4,572
Total current liabilities	\$ 15,580	\$ 13,647
NET ASSETS		
Unrestricted	\$ 291,686	\$ 200,183
Total net assets	\$ 291,686	\$ 200,183
TOTAL LIABILITIES AND NET ASSETS	\$ 307,266	\$ 213,830

See Notes to the Financial Statements

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	2017	2016
REVENUE, GAINS AND OTHER SUPPORT		
Federal grants	\$ 495,441	\$ 490,000
Other grants	77,533	62,315
Participant and program fees	523,944	136,191
Contributions	30,792	25,026
Other	25	25,197
Total revenues, gains and other support	\$ 1,127,735	\$ 738,729
 EXPENSES		
Program	\$ 853,572	\$ 592,664
Supporting services:		
Management and general	166,725	136,964
Fund-raising	15,935	8,396
Total expenses	\$ 1,036,232	\$ 738,024
 Change in net assets	\$ 91,503	\$ 705
 NET ASSETS AT BEGINNING OF YEAR	200,183	199,478
 NET ASSETS AT END OF YEAR	\$ 291,686	\$ 200,183

See Notes to the Financial Statements

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 and audit	\$ -	\$ 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 Notes to the Financial Statements

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016**

	Program Services	Supporting Services		Total
		General and Administrative	Fund-raising	
Compensation and related expenses				
Compensation	\$ 82,452	\$ 76,529	\$ 5,519	\$ 164,500
Payroll taxes	6,077	5,641	407	12,125
Benefits	7,097	6,587	475	14,159
	<u>\$ 95,626</u>	<u>\$ 88,757</u>	<u>\$ 6,401</u>	<u>\$ 190,784</u>
Accounting	\$ -	\$ 8,050	\$ -	\$ 8,050
Contract services	448,605	-	-	448,605
Depreciation expense	-	2,208	-	2,208
Dues and membership	-	6,864	-	6,864
Equipment	-	2,110	-	2,110
Insurance	-	10,999	-	10,999
Marketing	-	-	1,803	1,803
Meetings and conferences	-	478	-	478
Miscellaneous	1,005	260	192	1,457
Postage and mailings	-	187	-	187
Printing and copying	-	1,400	-	1,400
Program expenses	46,715	-	-	46,715
Rentals	470	13,553	-	14,023
Supplies	-	198	-	198
Telephone	-	1,900	-	1,900
Travel	243	-	-	243
	<u>\$ 497,038</u>	<u>\$ 48,207</u>	<u>\$ 1,995</u>	<u>\$ 547,240</u>
 Total expenses	 <u>\$ 592,664</u>	 <u>\$ 136,964</u>	 <u>\$ 8,396</u>	 <u>\$ 738,024</u>

See Notes to the Financial Statements

COMMUNITY WORKS OF LOUISIANA, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	2017	2016
Increase (decrease) in net assets	\$ 91,503	\$ 705
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	1,359	2,208
(Increase) decrease in operating assets:		
Accounts receivable	3,401	(39,072)
Prepays	(2,918)	(9,114)
Increase (decrease) in operating liabilities:		
Accounts payable	3,613	(45,682)
Insurance payable	2,486	4,935
Other liabilities	(4,166)	4,572
Net cash provided by (used in) operating activities	\$ 95,278	\$ (81,448)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Deposits	\$ 200	\$ (199)
Net cash provided by (used in) investing activities	\$ 200	\$ (199)
Net increase (decrease) in cash and cash equivalents	\$ 95,478	\$ (81,647)
Beginning cash and cash equivalents	158,937	240,584
Ending cash and cash equivalents	\$ 254,415	\$ 158,937

See Notes to the Financial Statements

COMMUNITY WORKS OF LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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.

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.

COMMUNITY WORKS OF LOUISIANA, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2015, 2016 and 2017 are subject to examination by the IRS, generally for three years after they were filed.

Concentrations

For the year ended June 30, 2017 and 2016, \$495,441 or \$490,000 or 44% and 68% of the Organization's total gross revenue was from federal grants. Additionally, \$523,944 and \$136,191 46% or 18% of the Organization's total gross revenue was from participant fees. Finally, \$108,325 and \$112,538 or 10% and 12% was from other grants and contributions.

COMMUNITY WORKS OF LOUISIANA, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

NOTE 2. PROPERTY

Property and equipment consisted of the following for the years ended June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Furniture and equipment	\$ 7,380	\$ 7,380
Less: Accumulated depreciation	<u>(4,189)</u>	<u>(2,830)</u>
Total	<u>\$ 3,191</u>	<u>\$ 4,550</u>

Depreciation expense for the years ended June 30, 2017 and 2016 was \$1,359 and \$2,208, respectively.

NOTE 3. LEASING ARRANGEMENTS

Beginning June 1, 2015, the Organization moved to a new administrative office and entered into a new lease agreement ending on May 31, 2018. Monthly rental payments consist of a base rental payment of \$929 and a \$100 community fee, for a total monthly payment of \$1,029.

Future rental payments consist of the following:

2018 \$ 11,319

The Organization also had several parking contracts for parking spaces for the year ended June 30, 2016. Parking expense was \$1,187 and \$2,865 for the years ended June 30, 2017 and 2016, 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, 2017 and 2016, the Organization made contributions of \$4,968 and \$4,482, respectively.

COMMUNITY WORKS OF LOUISIANA, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

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, 2017 and 2016 there was no uninsured portion of the balance.

NOTE 6. SUBSEQUENT EVENTS

Management has evaluated subsequent events affecting the Organization through January 31, 2018 which is the date the financial statements were available to be issued. All disclosures considered necessary are made in the financial statements.

COMMUNITY WORKS OF LOUISIANA, INC.

**SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING: 2017-01-NONCOMPLIANCE WITH LOUISIANA STATE LAW

Condition: The Organization received public funds in excess of \$250,000 and is required to obtain a review of the financial statements and perform agreed-upon procedures. The reports were not timely completed and submitted to the State Legislative auditor by December 31, 2017 (six months after the fiscal year end date).

Criteria: The Organization did not submit reports to the State Legislative Auditor in a timely manner.

Cause: Management incurred technical difficulties porting their credit card expenditures from their bank to their new online QuickBooks accounting system. This delayed the Organization's ability to submit completed books to the accountants.

Effect: The Organization did not submit the required review and agreed-upon procedure report in a timely manner in accordance with the requirements of State law.

Recommendation: The Organization will submit the required review on time in all future years.

Management's Corrective Action Plan: Management will hire a part-time bookkeeper so they will be prepared for a fiscal review or audit soon after their fiscal year ends.

SUPPLEMENTARY INFORMATION

COMMUNITY WORKS OF LOUISIANA, INC.

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO THE EXECUTIVE DIRECTOR
FOR THE YEAR ENDED JUNE 30, 2017**

Executive Director: Chandler Nutik

Salary	\$	79,200
Benefits-insurance		5,700
Benefits-retirement		2,800
Cell phone		1,320
Dues		400
Reimbursements		350
Travel		600
Registration fees		300
Conference travel		500
	\$	<u>91,170</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, 2017.

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	9/1/16-2/28/18	84.287c	\$ 465,441
The City of New Orleans & The New Orleans Recreation Development Commission	3/1/17-8/31/17	14.218	30,000
Total Expenditures			\$ 495,441

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.

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	Supplies	9/6/2016	\$ 3.50
State of Louisiana Department of Education	Monthly Insurance Expense	9/22/2016	\$ 1,737.12
State of Louisiana Department of Education	Supplies	10/24/2016	\$ 34.17
State of Louisiana Department of Education	Supplies	11/15/2016	\$ 311.67
State of Louisiana Department of Education	Salaries	1/27/2017	\$ 8,218.00
State of Louisiana Department of Education	Rent	1/29/2017	\$ 1,047.33
The City of New Orleans	Transportation-field trips	7/31/2017	\$ 6,720.00
The City of New Orleans	Art Supplies	5/31/2017	\$ 532.12
The City of New Orleans	Supplies	5/1/2017	\$ 93.69
The City of New Orleans	Supplies	6/12/2017	\$ 38.50
The City of New Orleans	Supplies	6/14/2017	\$ 132.45
The City of New Orleans	Supplies	6/8/2017	\$ 140.75

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

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

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

We determined that the six disbursements for each award was properly coded to the correct fund and general ledger account.

5. 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.

6. 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, 2017.

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, 2017. Each initial budget included the purpose and duration of the grants, specific goals, objectives, and measures of performance.

Prior-Year Comments

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

There were no prior year suggestions, recommendations or comments.



Metairie, Louisiana
January 31, 2018

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

1/31/2018 (Date Transmitted)

Bernard & Franks, A Corp of CPAs (CPA Firm Name)
4141 Veterans Blvd, Ste 313 (CPA Firm Address)
Metairie, LA 70002 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/30/17 (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 at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

N/A 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 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

N/A 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 []

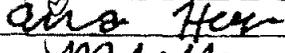
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period 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	1/25/18	Date
	Treasurer	1.25.18	Date
	President	1/25/18	Date