

Luther Speight & Company, LLC
Certified Public Accountants and Consultants

**TREME COMMUNITY EDUCATION PROGRAM
FINANCIAL STATEMENTS AND ACCOMPANYING
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

TABLE OF CONTENTS

Independent Accountant's Review Report	1
Financial Statements	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-11
Schedule of Compensation, Benefits, and Other Payments for Agency Head	12
Attestation Report	13-17
Louisiana Attestation Questionnaire	18-20



Luther Speight & Company, LLC
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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To Management of
Tremé Community Education Program
New Orleans, LA

We have reviewed the accompanying financial statements of Tremé Community Education Program (TCEP), which comprise the statement of financial position as of June 30, 2022, and the related statement 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, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Luther Speight & Company CPAs
New Orleans, Louisiana
December 30, 2022

TREME COMMUNITY EDUCATION PROGRAM, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2022

ASSETS

Cash and Cash Equivalents	\$ 16,795
Property and Equipment, Net	<u>1,096,121</u>
TOTAL ASSETS	<u><u>\$ 1,112,916</u></u>

LIABILITIES AND NET ASSETS

Net Assets Without Donor Restrictions	<u>1,112,916</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,112,916</u></u>

The accompanying notes are an integral part of these financial statements.

TREME COMMUNITY EDUCATION PROGRAM, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
REVENUES			
Grant Revenue	\$ 210,210	\$ -	\$ 210,210
Other Income	6,330	-	6,330.00
Total Revenue	<u>\$ 216,540</u>	<u>\$ -</u>	<u>\$ 216,540</u>
EXPENSES			
Program Services	\$ 210,210	\$ -	\$ 210,210
General and Administrative	57,415	-	57,415
Total Expenses	<u>\$ 267,625</u>	<u>\$ -</u>	<u>\$ 267,625</u>
Change in Net Assets	(51,085)	-	(51,085)
Net Assets - Beginning of Year	1,164,001	-	1,164,001
Net Assets - End of Year	<u>\$ 1,112,916</u>	<u>-</u>	<u>\$ 1,112,916</u>

The accompanying notes are an integral part of these financial statements.

TREME COMMUNITY EDUCATION PROGRAM, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>PROGRAM SERVICES</u>	<u>GENERAL AND ADMINISTRATIVE</u>	<u>TOTAL</u>
Expenses			
Accounting Fees	\$ 3,000	\$ -	\$ 3,000
Auto Repairs & Maintenance	253	2,432	2,685
Building Maintenance	8,701	-	8,701
Cable, Internet, & Telephone	6,264	-	6,264
Casual Labor	330	-	330
Computer Equipment	1,249	-	1,249
Consumables/Decorations	807	-	807
Consumables/Refreshments/Entertainment	3,687	66	3,753
Decorations	704	-	704
Depreciation Expense	-	51,450	51,450
Entertainment	230	-	230
Equipment Lease	2,578	-	2,578
Gasoline Expense	300	-	300
Gifts for Mardi Gras	375	-	375
Grounds Maintenance	203	-	203
Insurance - Liability, Bldg	3,542	-	3,542
Insurance - Vehicle	6,875	-	6,875
Miscellaneous Expense	389	-	389
Payroll Processing Expense	5,640	-	5,640
Payroll Tax Expense	12,121	-	12,121
Salary Expense	142,347	3,467	145,814
Printing & Copying	1,502	-	1,502
Repairs	2,968	-	2,968
Software	164	-	164
Storage Fees	1,389	-	1,389
Supplies	2,320	-	2,320
Training	75	-	75
Workers' Comp Insurance	2,197	-	2,197
TOTAL EXPENSES	<u>\$ 210,210</u>	<u>\$ 57,415</u>	<u>\$ 267,625</u>

The accompanying notes are an integral part of these financial statements.

TREME COMMUNITY EDUCATION PROGRAM, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

Cash Flows from Operating Activities	
Change in Net Assets	\$ (51,085)
Deprciation Expense	51,450
Net Cash Provided (Used) by Operating Activities	<u>365</u>
Net Change in Cash and Cash Equivalents	365
Cash and Cash Equivalents - Beginning of Year	<u>16,430</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 16,795</u></u>

The accompanying notes are an integral part of these financial statements.

TREME COMMUNITY EDUCATION PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – BACKGROUND AND NATURE OF OPERATIONS

Tremé Community Education Program, Inc. (TCEP) is a nonprofit organization established to provide social services to residents of New Orleans, Louisiana. It was established and incorporated on May 31, 1996, to promote and effectuate the planning and delivery of community services and social service programs within the community. TCEP is organized to mobilize such human and financial resources as may be available to correct the socio-economic deprivations affecting the area and to avail itself to the community. The primary sources of funding for Tremé Community Education Program, Inc. include the following: a) the U.S. Department of Health and Human Services funds passed through the State of Louisiana-Governor's Office of Elderly Affairs to the New Orleans Council on Aging and sub awarded to Tremé Community Education Program Inc.; and 2) the U.S. Department of Housing and Urban Development, Disaster Community Development Block Grants passed through the State of Louisiana-Office of Community Development (OCD), Disaster Recovery Unit (DRU) and awarded to Tremé Community Education Program, Inc..

TCEP manages Harmony House, which is a senior citizen recreation center. The Center provides a variety of essential life support and cultural enrichment services to seniors who reside in various Wards of New Orleans.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Property and Equipment

TCEP follows the practice of capitalizing all purchased property and equipment over \$500. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific use.

In the case of explicit restrictions regarding their use and contributions, the donated assets are reported as restricted contributions. Absent of donor restrictions regarding how long those donated assets must be maintained, TCEP reports the expiration when the donated or acquired assets are placed in service as unrestricted by the donor.

TREME COMMUNITY EDUCATION PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation expense is computed using the straight-line method for all depreciable assets over their respective estimated-useful lives. For buildings, the useful life is estimated at forty (40) years. Equipment is estimated at five (5) years. Leasehold improvements are amortized over the shorter of the lease period or useful life.

In accordance with TCEP's contract with the State, all property and equipment purchased become the property of the State upon completion or termination of its contract. As such, all property of the State upon completion or termination of its contract. As such, all property and equipment purchased with grant funds from the State are expensed in the year of acquisition, except where the asset is restricted to a specific use and/or service.

Income Taxes

TCEP is a not-for-profit entity exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. TCEP's Form 990, *Return of Organization Exempt from Income Tax*, for the previous 3 years are subject to examination by the IRS.

Principles of Accounting

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

Financial Statement Presentation

In accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958 which established standards for external financial reporting by not-for-profit organizations, TCEP classifies resources for accounting and reporting purposes into two net asset categories which are without donor restrictions and with donor restrictions. A description of the two net asset categories is as follows:

- Net assets without donor restrictions include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of TCEP are included in this category.

TREME COMMUNITY EDUCATION PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

TCEP has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of TCEP and therefore, their policy is to record those net assets as without donor restrictions. On June 30, 2022, TCEP had \$1,112,916 in net assets without donor restrictions.

- Net assets with donor restrictions include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. On June 30, 2022, TCEP had no net assets with donor restrictions.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor's conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, which is more than trivial, must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised if the condition is not met.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as revenue with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions.

TREME COMMUNITY EDUCATION PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Conditional contributions are recognized when the barriers to entitlement are overcome, and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Exchange transactions are reimbursed based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, TCEP considers all highly liquid debt instruments purchased with a maturity of three months or less redeemable without penalty for the early withdrawal, to be cash. TCEP maintains, at a financial institution, cash which may exceed federally insured amounts at times.

Receivables

Receivables represent amounts due from various state and local granting agencies. The receivables are stated at net realizable value. If the amounts due become uncollectible, they will be charged to operations when that determination is made. At June 30, 2022, TCEP had no outstanding receivables.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, program and support service expenses are specifically identified with or allocated to TCEP's various functions. Expenses requiring allocation include services provided by the TCEP's management and administrative staff to specific program-related activities. Expense allocations are prorated based on a percentage of time or actual usage.

**TREME COMMUNITY EDUCATION PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2022 consists of the following:

Description	Amount
Property & Equipment	1,836,513
Vehicles	56,952
Total Cost	1,893,465
Accumulated Depreciation	(797,344)
Net Property and Equipment	1,096,121

TCEP recorded \$51,450 in depreciation expense during the year ended June 30, 2022.

NOTE 4 – GRANT REVENUE

Grant revenue includes funding from state and local sources. Grant revenue consists of the following:

Grantor	Amount
NOCOA Grant - CDBG	\$ 76,628
NOCOA Grant - Civic Affairs	43,275
NOCOA Grant - Special Line Item	40,000
NOCOA Grant - GOEA	50,307
	\$ 210,210

NOTE 5 – COVID-19 GLOBAL PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) spread across multiple countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the United States have declared a state of emergency. It is anticipated that these impacts will continue for some time. Future potential impacts may include disruptions in operations.

TREME COMMUNITY EDUCATION PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

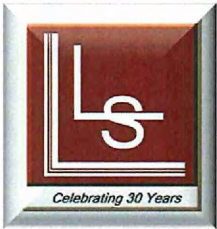
NOTE 6 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued on December 30, 2022 and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**TREME COMMUNITY EDUCATION PROGRAM
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
 AGENCY HEAD OR OFFICERS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Agency Head Name: Norman R. Smith, Director

Purpose	Amount
Salary	\$67,072
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	



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ATTESTATION REPORT

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Tremé Community Education Program and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Tremé Community Education Program (TCEP) 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 June 30, 2022, 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.*

Results: The Agency provided us with the following grant expenditures for the state and local grant awards received during the fiscal year ended June 30, 2022:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
NOCOA Grant – CDBG	2022	N/A	\$76,628
NOCOA Grant – Civic Affairs	2022	N/A	\$43,275
NOCOA Grant – Special Line Item	2022	N/A	\$40,000
NOCOA Grant – GOEA	2022	N/A	\$50,307
Total Expenditures			\$210,210

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 thirty disbursements are selected.*

Results: We randomly selected six disbursements from the CDBG, Civic Affairs, Special Line Item, and GOEA NOCOA grants.

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.*

Results: We obtained supporting documentation for each of the twenty-four disbursements selected in Procedure 2. The amounts in the supporting documentation agreed to the amounts reported in the general ledger for 23 of the 24 disbursements. The payee in the supporting documentation agreed to that reported in the general ledger for 12 of the 24 disbursements.

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

Results: Based on the documentation provided, each disbursement was coded to the correct account in the general ledger.

5. *Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.*

Results: Per review of the supporting documentation obtained in Procedure 3, we noted that there was visible approval for all transactions tested.

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.*

Activities allowed or unallowed

Results: We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

Results: We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

Results: We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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.*

Results: We obtained closeout reports for each of the state, city, and local grants received by TCEP. All grant funding was expended according to the grant guidelines and budgets, and closeout reports agree to the Organization's financial statements and general ledger.

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. 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.*

Results: The Agency had no requirement to adhere to the open meetings law.

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.*

Results: We were provided budgets for all four grant programs and no exceptions were noted.

State Audit Law

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

Results: The Agency provided for a timely report in accordance with R.S. 24:513.

11. *Inquire of management and report whether the agency entered 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).*

Results: Management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

Results: There were no prior year comments.

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.

A handwritten signature in blue ink, appearing to read "Luther Speight & Co", is written over the typed name of the firm.

Luther Speight & Company, LLC

New Orleans, LA

December 30, 2022

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

12/29/2022 (Date Transmitted)

Luther Speight & Company CPAs
1100 Poydras Street, Ste. 1225
New Orleans, Louisiana 70163

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2022 (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 [] No [] N/A []

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

 **EXECUTIVE DIRECTOR** 12/29/2020 Date
Secretary

Treasurer _____ Date

President _____ Date