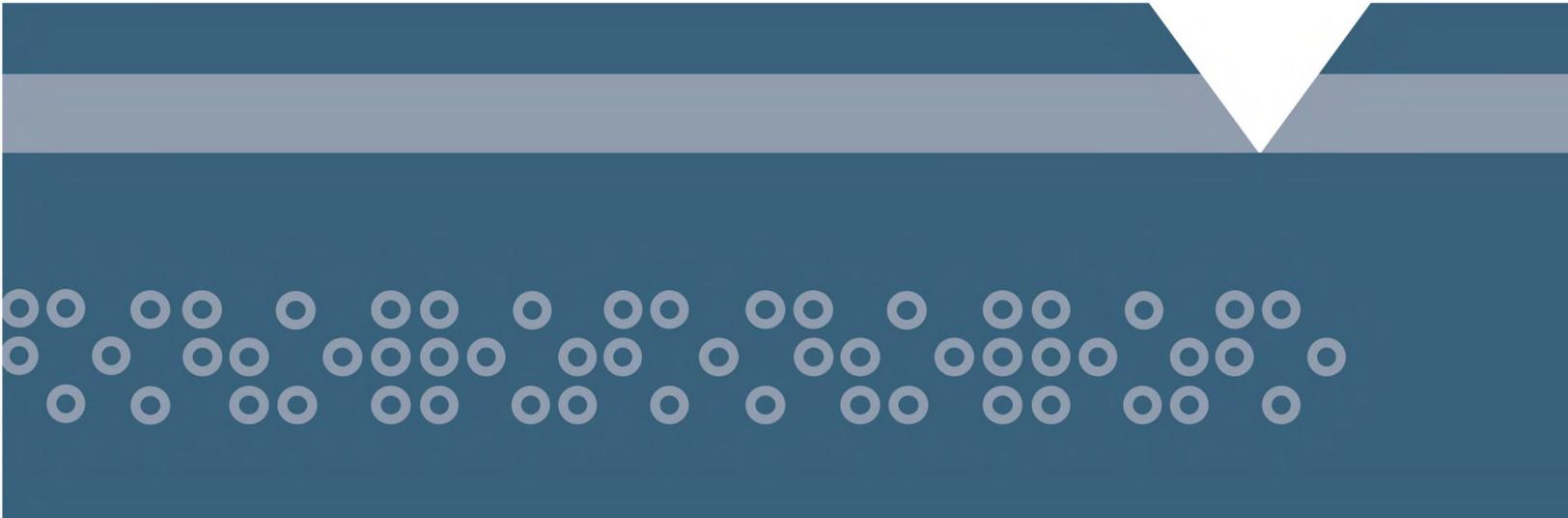


Multicultural Center of the South, Inc.
Shreveport, Louisiana

December 31, 2022



MULTICULTURAL CENTER OF THE SOUTH, INC.

SHREVEPORT, LOUISIANA

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REVIEWED FINANCIAL STATEMENTS



REGIONS TOWER
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318.429.1525 (P) | 318.429.2124 (F)

To the Board of Directors
Multicultural Center of the South, Inc.
Shreveport, Louisiana

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of the Multicultural Center of the South, Inc. which comprise the statement of financial position as of December 31, 2022, 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 the Center's 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; 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 Committee promulgated by the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Multicultural Center of the South, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

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 conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in the Schedule of Benefits and Other Payments to 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 supplementary

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 supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana
June 28, 2023

MULTICULTURAL CENTER OF THE SOUTH, INC.

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2022

ASSETS

Current assets:

Cash and cash equivalents	\$	64,122
Certificates of deposit		65,069
Total current assets		<u>129,191</u>

Fixed assets:

Office furniture and equipment		26,894
Library books		2,823
Less: accumulated depreciation		<u>(29,702)</u>
Total fixed assets		15

Other assets:

Deposits		5,250
Collection items		111,203
Lease right of use asset		<u>213,876</u>
Total other assets		<u>330,329</u>

Total assets	\$	<u><u>459,535</u></u>
--------------	----	-----------------------

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$	2,176
Payroll tax liability		1,144
Garnishment payable		235
Short-term lease liability		<u>97,866</u>
Total current liabilities		101,421

Long-term liabilities:

Long-term lease liability		<u>116,010</u>
Total long-term liabilities		116,010
Total liabilities		<u>217,431</u>

Net assets:

Without donor restrictions		<u>242,104</u>
Total net assets		<u>242,104</u>

Total liabilities and net assets	\$	<u><u>459,535</u></u>
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See Accountant's Review Report and accompanying notes to the financial statements.

MULTICULTURAL CENTER OF THE SOUTH, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2022

Support and revenue:

City of Shreveport	\$	200,000
State appropriations		50,000
Contributions		80
Programs		28,918
Rent		675
Interest income		793
Other		<u>3,517</u>
Total support and revenue		283,983

Expenses:

Program		135,730
Administrative		<u>152,245</u>
Total expenses		<u>287,975</u>

Change in net assets (3,992)

Net assets, beginning of the year 246,096

Net assets, end of the year \$ 242,104

See Accountant's Review Report and accompanying notes to the financial statements.

MULTICULTURAL CENTER OF THE SOUTH, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Expenses:</u>	<u>Program</u>	<u>Administrative</u>	<u>Total Expense</u>
Salaries	\$ 29,851	\$ 55,311	\$ 85,162
Payroll taxes	2,456	4,405	6,861
Insurance	2,737	24,635	27,372
Advertising	1,489	-	1,489
Accounting	-	20,710	20,710
Contract labor	560	140	700
Contributions	400	-	400
Depreciation	87	-	87
Dues and subscriptions	628	-	628
Equipment rental	2,889	-	2,889
Flowers and gifts	292	-	292
Meetings	88	840	928
Miscellaneous	715	-	715
Interest expense	-	285	285
Janitorial	-	70	70
Office supplies	-	5,648	5,648
Postage and delivery	144	-	144
Training	8,484	-	8,484
Rent	69,595	29,401	98,996
Renovations/decorations	689	-	689
Repairs and maintenance	2,871	-	2,871
Security	594	255	849
Telephone	-	5,815	5,815
Travel	124	-	124
Utilities	11,037	4,730	15,767
Total expenses	<u>\$ 135,730</u>	<u>\$ 152,245</u>	<u>\$ 287,975</u>

See Accountant's Review Report and accompanying notes to the financial statements.

MULTICULTURAL CENTER OF THE SOUTH, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2022

Cash flows from operating activities:

Change in net assets	\$	(3,992)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		87
(Decrease) in prepaid expenses		6,853
Increase in accounts payable		813
Increase in payroll tax liability		3
Increase in garnishment liability		118
Total adjustments		<u>7,874</u>
Net cash provided by operating activities		3,882

Net increase in cash and cash equivalents 3,882

Cash and cash equivalents at beginning of year 60,240

Cash and cash equivalents at end of year \$ 64,122

Cash paid during the year for interest \$ 334

See Accountant's Review Report and accompanying notes to the financial statements.

MULTICULTURAL CENTER OF THE SOUTH, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. **Nature of Business**

The Multicultural Center of the South, Inc. (the Center) is a nonprofit corporation governed by a board of directors and administered by a professional staff. The Center's goal is to provide a resource by which the area youth can become better and more successful citizens of the twenty-first century through enhanced knowledge of the peoples of the world with whom they live and work. The Center further exists to promote the understanding and awareness of the many cultures, which have been a part of the heritage of the City of Shreveport, the State of Louisiana and surrounding states and the South in general.

2. **Summary of Significant Accounting Policies**

Basis of Presentation - The financial statements of the Center are prepared on the accrual basis.

The Center is required to report information regarding its financial position and activities according to two classes of net assets.

Net assets, revenues, expenses, gains, and losses are classified based upon the existence or absence of donor-imposed restrictions. The Center is required to report information regarding its financial position and activities based on the absence or existence of donor or grantor-imposed restrictions as follows:

Net assets without donor restrictions – Net assets that are not subject to donor or grantor restrictions. Some net assets without donor restrictions may be designated by the Board for specific purposes.

Net assets with donor restrictions – Net assets subject to donor or grantor restrictions that may or will be met by actions of the Center and/or by the passage of time. As of December 31, 2022, there were no net assets with donor restrictions.

Contributions received are recorded as with donor restrictions depending on the existence and/or nature of any donor-imposed restrictions. Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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. Actual results could differ from those estimates.

Federal Income Taxes - As a nonprofit, privately supported organization, the Center is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code but must file an annual return with the Internal Revenue Service that contains information on its financial operations. The Center is required to review various tax positions it has taken with respect to its exempt status and determine whether in fact it continues to qualify as a tax-exempt entity. The Center does not expect its tax position to change significantly over the next twelve months. Any penalties related to late filing or other requirements would be recognized as penalties expense in the Center's accounting records.

MULTICULTURAL CENTER OF THE SOUTH, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

Fixed Assets - Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated using the straight-line method. Office furniture is depreciated over an estimated useful life of seven years. Equipment, library books and signs are depreciated over an estimated useful life of five years. Collection items are stated at cost and are not depreciated. See Note 6 for a further discussion of the Center's collection items.

Cash - For purposes of the statement of cash flows, the Center considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Donated Services - During the year, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. However, many individuals volunteer their time and perform a variety of tasks that assist the organization.

Revenue and Revenue Recognition - The Center recognizes revenue from services at the time the work is performed and satisfies The Center's performance obligation.

Revenues from contract services derive from the provision of specific services that customarily include educational programs. The contracts generally are for one year, with automatic renewals that allow termination notice by either party without penalty. The performance obligations under these contracts are satisfied upon completion of each specific measure, at which point the related revenue is recognized and billed.

Advertising Costs - The Center expenses advertising costs as incurred. Total advertising recorded for the year ended December 31, 2022 amounted to \$1,489.

Functional Expenses - The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include facility related expenses, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Substantially all other expenses are directly charged to applicable programs or administrative functions.

Liquidity - The Center has \$129,191 of financial assets available within one year of the balance sheet date, consisting of cash of \$64,122 and certificates of deposit of \$65,069. None of the financial assets is subject to donor restrictions that make them unavailable for general expenditure within one year of the balance sheet date. Management has a goal to maintain cash and short-term investments on hand to meet six months of normal operating expenses.

Adoption of New Accounting Standards – Accounting for Leases – On January 1, 2022, the Center adopted ASU No. 2016-02 "Leases (Topic 842)" and subsequent amendments thereto, which requires the Center to recognize most leases on the balance sheet. The Center records leases on the balance sheet in the form of a lease liability for the present value of future minimum payments under the lease terms, and a right-of-use asset equal to the lease liability adjusted for items such as deferred or prepaid rent, lease incentives and any impairment of the right-of-use asset. The discount rate used in determining the lease liability is based upon the risk-free rate for a US Treasury Note with similar terms as of the date of commencement. Prior periods were not restated and continue to be presented under legacy GAAP. Disclosures about the Center's leasing activities are presented in Note 7 – Lease Commitments.

MULTICULTURAL CENTER OF THE SOUTH, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

3. Commitments and Contingencies

The Center is a recipient of certain government grants which require the fulfillment of conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting the grants and their terms, it has accommodated the objectives of the organization to the provisions of the grant. These conditions include the right to audit the grant usage by the grantor or its designee.

4. Cash and Certificates of Deposit

The Center, at times, maintains deposits in federally insured financial institutions in excess of federally insured limits. Management monitors the soundness of these financial institutions and feels the Center's risk is negligible.

At December 31, 2022, cash and certificates of deposit consisted of the following:

	<u>Cost</u>	<u>Market Value</u>
Cash and cash equivalents	\$ 64,122	\$ 64,122
Certificates of deposit-maturity greater than 3 months	<u>65,000</u>	<u>65,069</u>
	<u>\$ 129,122</u>	<u>\$ 129,191</u>

5. Major Source of Funding

During 2004, the Center entered into an agreement with the City of Shreveport. The agreement stipulates that, in consideration of \$200,000 (approximately 70% of total Center revenue) from the City of Shreveport, the Center shall utilize the funds to maintain and operate a multi-cultural center in downtown Shreveport. The agreement, and the monies received from the City, mirror that of the prior year; however, the agreement is reviewed for approval on an annual basis. The Center's ability to operate is dependent upon the annual renewal and approval of this agreement with the City of Shreveport. Per the agreement, the funding is required by State law and Management expects this funding to continue.

6. Collection Items

To further promote the understanding of the cultures of the area, the Center has acquired a diverse collection of art and artifacts for public display. During 2003, the City of Shreveport reimbursed the Center for artifacts purchased; however, upon the decision of the City to expend the monies to renovate the Center's new permanent location, the Center was notified that, beginning in 2004, the City would no longer provide reimbursements for such acquisitions. As of December 31, 2003, the Center had purchased, and been subsequently reimbursed by the City, for acquisitions totaling \$118,811. As of December 31, 2022, the Center is still displaying items with a collective value of \$81,213. Per the contractual agreement of both parties, the City of Shreveport maintains full rights of ownership in these items and has granted the Center the exclusive right to use and display the items. The Center has no rights in these items and, accordingly, may not sell, transfer, modify, or exchange the items without the expressed, written consent of the City of Shreveport. Thus, these items are not reflected in the Center's financial statements.

MULTICULTURAL CENTER OF THE SOUTH, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

As of December 31, 2022, the Center had acquired \$111,203 of collection items for which the City provided no reimbursement. The Center has full rights in these items, including the right to sell, modify, or exchange. In the event an item is sold, the Center is under no obligation to use the proceeds for the acquisition of other collection items. Accordingly, the Center considers these collection items to be assets and has capitalized them as such.

7. Lease Commitments

On January 1, 2017, the Center signed a rental agreement with Spring Street Rentals, LLC to lease a property located at 520 Spring Street, Shreveport, Louisiana. It stipulates that the Center pay \$6,853 a month for the next thirty-six months. The Center renewed the lease for an additional 36 months beginning January 1, 2020.

On February 10, 2022, the Center signed a rental agreement with Spring Street Rentals, LLC, replacing the prior agreement, as the Center leased an additional 2,400 square feet of space at 520 Spring Street, Shreveport, Louisiana. It stipulates that the Center pay \$8,353 a month beginning March 1, 2022 for thirty-six months. This agreement terminates at midnight on February 28, 2025. This lease did not meet the criteria to be classified as a finance lease and therefore is accounted for as an operating lease. The right of use (ROU) asset represents the Center's right to use the underlying asset for the lease term, and the lease liabilities represent the Center's obligation to make lease payments arising from the lease. The ROU asset and liabilities were calculated based on the present value of future lease payments over the lease terms. The Center used the risk-free rate in lieu of incremental borrowing rates to discount the future lease payments. The weighted average discount rate applied to calculate lease liabilities as of December 31, 2022 was 1.47%. Operating lease expense associated with the office space amounted to \$97,230 for 2022. As of December 31, 2022, the weighted average remaining lease term for the operating lease was 2.17 years.

Cash paid for operating leases for 2022 was \$97,230. There were no noncash investing or financing transactions related to leasing other than the transition entries of \$13,703 and \$213,876, respectively, to record the right of use assets and related lease obligations.

Future maturities of lease liabilities for the next five years and in the aggregate are as follows:

2023	\$	100,230
2024		100,230
2025		16,705
2026		-
2027		-
Thereafter		-
Total undiscounted cash flows		217,165
Less: present value discount		(3,289)
Total lease liabilities	\$	<u>213,876</u>

MULTICULTURAL CENTER OF THE SOUTH, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

8. Conditional Promises

Conditional promises consist of the unfunded portions of governmental awards approved for commencement after December 31, 2022. Because such awards represent conditional promises to the Center, they have not been recognized in the financial statements at December 31, 2022. Such conditional promises amounted to approximately \$100,000 at December 31, 2022.

9. Subsequent Events

The Multicultural Center of the South is required to evaluate events or transactions that may occur after the balance sheet date for potential recognition or disclosure in the financial statements. The Multicultural Center performed such an evaluation through June 28, 2023, the date which the financial statements were available to be issued and noted no material subsequent events.

SUPPLEMENTARY INFORMATION

MULTICULTURAL CENTER OF THE SOUTH, INC.
SCHEDULE OF BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2022

Agency Head: Janice Gatlin, Program Director

Salary	\$ 61,457
Benefits-insurance-health	13,270
Cell phone	2,413

OTHER REPORTS



REGIONS TOWER
333 TEXAS STREET, SUITE 1525 | SHREVEPORT, LOUISIANA 71101
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To the Board of Directors
Multicultural Center of the South, Inc.
Shreveport, Louisiana

**Independent Accountant’s Report
on Applying Agreed-Upon Procedures**

We have performed the procedures enumerated below on the Organization’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of Multicultural Center of the South, Inc. is responsible for its financial records and compliance with applicable laws and regulations.

Multicultural Center of the South, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization’s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 organization’s management.

Multicultural Center of the South provided us with the list of expenditures made for grant awards received during the fiscal year ended December 31, 2022:

Award	Grant Year	Amount
City of Shreveport	2022	\$ 200,000
State of Louisiana Act 2-Cooperative Endeavor Agreement	2022	<u>50,000</u>
Total expenditures		<u>\$ 250,000</u>

2. For each of the above awards, randomly select six disbursements from each grant administered during the fiscal year, provided 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.

We examined supporting documentation for each of the selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

All of the payments were properly coded to the correct fund and general ledger account.

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

All items were properly approved.

6. For each selected disbursement made for a state or local grant award, 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:

We reviewed the previously listed disbursements for types of services allowed or not allowed.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements.

Reporting

We reviewed the previously listed disbursements for reporting requirements.

No exceptions were noted for the above tests.

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 organization's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

We reviewed an inventory submitted by the Center to the City of Shreveport as required. We noted the amounts in the close-out reports agree with the Organization's financial records.

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.

The Center posts the appropriate advertisement giving noting of meetings where public funds will be discussed.

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, objective, and measures of performance.

The Center receives funding from the City of Shreveport and the State of Louisiana. The Center has adopted a budget and submitted to the State of Louisiana. The Center is not required to submit a budget to the City of Shreveport.

State Audit Law

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

The agency's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2023.

- 11. 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 (the audit law).

The organization's management represented that the organization did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior Comments and Recommendations

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

We noted that prior-year recommendations have been resolved.

We were engaged by Multicultural Center of the South, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the organization'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.

We are required to be independent of the Multicultural Center of the South, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana
June 28, 2023

MULTICULTURAL CENTER OF THE SOUTH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

I. Summary of Review Results

1. The accountant's review report noted no material modifications to the financial statements of Multicultural Center of the South, Inc.
2. No instances of noncompliance were disclosed during the review or attestation engagement.
3. Multicultural Center of the South, Inc. is not subject to a Federal Single audit for 2022.

II. Findings – Financial Statement Review

None

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

May 10, 2023

Heard, McElroy & Vestal, L.L.C.

333 Texas Street, Suite 1525

Shreveport, LA 71101

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022 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.

<u>Deborah J. Coleman</u>	Secretary	_____	Date
	Treasurer	<u>5-31-23</u>	Date
<u>Loreta F. Leavitt</u>	President	<u>5-31-23</u>	Date