



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA**

SUPPLEMENTAL FUND

**FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

YEAR ENDED JUNE 30, 2024

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Luther Speight & Company, LLC
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Honorable Dr. Dwight McKenna
Coroner of Parish of Orleans

We have reviewed the accompanying financial statements of the Supplemental Fund of the Coroner for the Parish of Orleans (Coroner's Office), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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.

We are required to be independent of the Supplemental Fund of the Coroner for the Parish of Orleans, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

New Orleans Office: 1100 Poydras Street, Suite 1225 / New Orleans, LA 70163 / (504)561-8600

Memphis Office: 1661 International Drive, Suite 441 / Memphis, TN 38120 / (901)202-4688

Atlanta Office: 1201 Peachtree St. NE, Suite 200 Unit 363 / Atlanta, GA 30328 / (678)971-3700

Required Supplementary Information

The audit law, Louisiana Revised Statute (R.S.) 24:513 A.(3) requires that the Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer on page 10 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Louisiana Legislative Auditor who considers it to be an essential part of financial reporting. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Accountant's Conclusions

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 & Co. CPAs

Luther Speight & Company, LLC
New Orleans, LA
November 11, 2024

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Net Position - Supplemental Fund
As of June 30, 2024

Assets:

Cash and Cash Equivalents	\$ 32,375
Accounts Receivable, Net	<u>2,432</u>
Total Assets	<u><u>34,807</u></u>

Liabilities and Net Position

Net Position:

Unrestricted	<u>34,807</u>
Total Net Position	<u><u>34,807</u></u>
Total Liabilities and Net Position	<u><u>\$ 34,807</u></u>

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

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Activities and Change in Net Position - Supplemental Fund
For the Year Ended June 30, 2024

Fees for Services	
Cremation Reports	\$ 101,703
Autopsy and Toxicology Reports - Out of Parish	
Storage	68,100
Grant Support	8,150
Autopsy Reports	12,695
Miscellaneous Revenue	20,891
DNA Reports	750
Total Fees For Services	<u>212,289</u>
Expenditures	
Communications	14,584
Consultant Services	28,062
Contract Services	93,046
Dues & Membership	2,609
General Insurance	3,735
Medical Services	10,477
Miscellaneous	1,926
Office Expenses	13,237
Printing and Reproduction	8,768
Professional Fees	37,368
Rental Expense	6,898
Repairs and Maintenance	15,089
Supplies - Operations	21,456
Total Expenditures	<u>257,255</u>
Non-Operating Expenses	
Provision for Bad Debt	90
Total Non-Operating Expenses	<u>90</u>
Change in Net Position	(45,054)
Net Position, Beginning of Period	74,063
Net Position Adjustment	<u>5,798</u>
Net Position, End of Period	<u><u>\$ 34,807</u></u>

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

Orleans Parish Coroner's Office
New Orleans, Louisiana
Statement of Cash Flows - Supplemental Fund
For the Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Position	\$ (45,054)
Net Position Adjustment	5,798
Adjustments to reconcile changes in net assets to net cash provided in operating activities:	
Increase in Receivables	(697)
Increase in Undeposited Funds	-
Decrease in Accounts Payable	(6,018)
Net Cash Used by Operating Activities	<u>(45,971)</u>
Net Change in Cash and Cash Equivalents	(45,971)
Beginning Cash and Cash Equivalents	<u>78,346</u>
Ending Cash and Cash Equivalents	<u><u>\$ 32,375</u></u>

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

ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Formation and Operation - The authority for the Orleans Parish Coroner's Office (the Coroner's Office) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Coroner's Office determines the manner and cause of death, and also performs autopsies and issues death certificates. The Coroner's Office also evaluates the mentally ill and the chemically dependent and determines the appropriate action for those persons.

Dr. Dwight McKenna was sworn in as the Orleans Parish Coroner on May 7, 2018.

Reporting Entity - The Orleans Parish Coroner is an independently elected parish official to serve a four-year term. As such, the Coroner is solely responsible for the operations of his office, and accordingly, is a separate governmental entity. The accompanying financial statements represent the financial activity of the Supplemental Fund of the Coroner's Office. The financial activities included self-generated revenues and related disbursements solely from this fund. Accordingly, these financial statements do not purport to present net position, results of operation, and cash flows for the Coroner's Office as a whole.

Basis of Presentation - The accompanying statements of net position of the Orleans Parish Coroner's Office have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Basis of Accounting - The Coroner's Office uses the accrual basis of accounting to report on its financial position and statement of activities. As such revenues are recorded when earned and measurable and expenditures are recorded when due and payable.

Supplemental Fund - The supplemental fund accounts for the financial activities related to services performed by the Coroner's Office on behalf of parishes other than Orleans. Services performed on behalf of Orleans Parish are accounted for in the basic financial statements of the Coroner's Office and are not a part of these financial statements.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Cash and Cash Equivalents - Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. Under state law, the Coroner's Office may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash and cash equivalents include all highly liquid investments. Checks in excess of bank balance are reclassified to liabilities on the Statement of Financial Position.

Accounts Receivable - Receivables are comprised of payments to be received at a later date for services utilized by customers and other parishes. When revenue is earned, the appropriate receivable is recorded. When payments are received the receivable is reduced. The Coroner's Office routinely reviews customer balances for collectability. If there is any doubt that a customer payment will be received, the Coroner's Office records an allowance for doubtful accounts. See Notes 2 and 3 for additional information on accounts receivable and the allowance for doubtful accounts.

Net Position - The Coroner's Office follows the provisions of Governmental Accounting Standards Board for State and Local Governments which established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position, a statement of activities and changes in net position, and a statement of cash flows. It requires the classification of net position into three components - Restricted, Temporarily Restricted and Unrestricted.

Restricted – This component consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Coroner to assess, levy, change or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Net Investment in Capital Assets – This component consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Net Position (continued)

Unrestricted – This component consists of amounts that have not been restricted, committed, or assigned to specific purposes within the general fund.

As a result of activity through June 30, 2024, there is no balance in restricted or net investment in capital assets of net position.

NOTE 2 – ACCOUNTS RECEIVABLE

Accounts Receivable at June 30, 2024 was comprised of the following:

Grants Receivable	\$	2,000
Accounts Receivable		4,975
Allowance for Doubtful Accounts		(4,543)
	\$	<u>2,432</u>

NOTE 3 – PROVISION FOR BAD DEBT

The Coroner's Office recorded a provision for bad debt totaling \$90 during the year ended June 30, 2024. The allowance for doubtful accounts for the year ended June 30, 2024 was \$4,543.

NOTE 4 – GRANT REVENUE AND RECEIVABLES

The Coroner's Office has a contract with the Louisiana Office of Public Health – Bureau of Family Health to provide consulting services. The purpose of the contract is to provide services of a Medicolegal Death Investigator of the New Orleans Forensic Center to serve as the liaison to the Louisiana Department of Health, Office of Public Health – Bureau of Family Health for the required deliverables of the Centers for Disease Control and Prevention National Violent Death Reporting System. The effective date of the contract is September 1, 2019 and the contract goes through June 30, 2023. The contract was further extended from July 1, 2023 with an end date of June 30, 2025. The Coroner's Office receives \$4,166 a month, with a maximum contract amount of \$149,997. As of June 30, 2024, the Coroner's Office had an outstanding grant receivable totaling \$2,000, which is included in the Net Accounts Receivable balance on the Statement of Financial Position.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 – PUBLIC SUPPORT AND REVENUES

The Coroner's Office's support and revenues are earned as the office performs public safety services to citizens of Orleans Parish and other parishes. The Coroner's Office charges fees for the following services: autopsy reports, toxicology reports, DNA reports, transportation, storage, pouches, and burials. Total public support and revenues for the period ended June 30, 2024 was \$212,289.

NOTE 6 – FACILITIES, FURNITURE, FIXTURES AND EQUIPMENT OWNED BY OTHER ENTITIES

The facilities, furniture, fixtures, and equipment along with the office space occupied by the Coroner's Office for the Parish of Orleans is owned by the City of New Orleans, which is statutorily required to provide office space for the Coroner's Office.

NOTE 7 – NET POSITION SURPLUS

The Supplemental Fund of the Coroner's Office for the Parish of Orleans has a net position surplus of \$34,807 at June 30, 2024. Since these financial statements only represent the Supplemental Fund (see Note 1), the net position does not reflect on the overall solvency of the Coroner's Office as a whole.

NOTE 8 – NET POSITION ADJUSTMENT

Management determined that a net position adjustment of \$5,798 was necessary to properly state the beginning net position. The adjustment is related to prior year audit adjustments that were not made to the Coroner's financials.

NOTE 9 – SUBSEQUENT EVENTS

Management evaluated subsequent events as of November 11, 2024, which is the date these financial statements were available to be issued. Management noted that there are no further disclosures or adjustments required to the financial statements.

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2024**

Agency Head Name: Dr. Dwight McKenna, M.D.

Purpose	Amount
Salary	\$ 100,000
Benefits-insurance	-
Benefits-retirement	6,478
Benefits-Section 125	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Total	\$ 106,478



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ATTESTATION REPORT

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Orleans Parish Coroner's Office:

We have performed the procedures enumerated below on the Orleans Parish Coroner's Office's (the Coroner) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Coroner's management is responsible for its financial records and compliance with applicable laws and regulations.

The Coroner 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 Coroner's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This 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:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

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Results: There were no purchases of materials and supplies exceeding \$60,000 or public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Results: We obtained the appropriate information from management.

3. Obtain a list of all employees paid during the fiscal year.

Results: Payroll processing is handled by the City of New Orleans. Thus, we did not perform this procedure.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

Results: Payroll processing is handled by the City of New Orleans. Thus, we did not perform this procedure.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Results: We obtained the appropriate information from management and noted no exceptions.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Results: We obtained the appropriate information from management.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

Results: We traced the documentation for the adoption of the budget and noted that there were no amendments to the minute book and no reported exceptions.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

Results: We performed the procedure and noted no exceptions.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Results: We performed the procedure and noted no exceptions.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Results: We obtained the required evidence from management and noted no exceptions.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Results: We noted that the Coroner did not receive proceeds from bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Results: Payroll processing is handled by the City of New Orleans. Thus, we did not perform this procedure.

State Audit Law

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

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

14. 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).

Results: We made the required inquiries of management and noted no exceptions.

Prior-Year Comments

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

Results: Not applicable, as there were no prior-year recommendations, suggestions, or 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.

Luther Speight & Co. CPAs

Luther Speight & Company, LLC
New Orleans, LA
November 11, 2024

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agency)

October 31, 2024

Luther Speight & Company CPAs
1100 Poydras Street, Suite 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, 2024, 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.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

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 [X]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No [] N/A [x]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [x] No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [x] No [] N/A []

Prior-Year Comments

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

Yes [x] 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 [x] 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 [x] No [] N/A []

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

Yes [x] No [] N/A []

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

Yes [x] 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 [x]

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

Yes [x] 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 [x]

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 [x] No [] N/A []

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

_____ Secretary _____ Date

_____ Treasurer _____ Date

 _____ President 11/6/2017 Date