

**FORT POLK PROGRESS, INC.**

**LEESVILLE, LOUISIANA**

**DECEMBER 31, 2020**



**L.A. CHAMPAGNE & CO.**

CERTIFIED PUBLIC ACCOUNTANTS

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Kimberly G. Sanders, CPA, MBA  
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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Directors of  
Fort Polk Progress, Inc.

We have reviewed the accompanying financial statements of Fort Polk Progress, Inc. (a nonprofit corporation), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Governmental Auditing Standards*, issued by the United States Comptroller. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The 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, accordingly, do not express an opinion on such information.

**Report on Agreed-Upon Procedures**

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 28, 2021, on the results of our agreed-upon procedures.

*L. A. Champagne & Co, LLP*

*Baton Rouge, Louisiana  
June 28, 2021*

**FORT POLK PROGRESS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**

*December 31, 2020 and 2019*  
*(See Independent Accountant's Review Report)*

|   | 2020       | 2019      |
|---|------------|-----------|
| <b>ASSETS</b>                                     |            |           |
| <b>CURRENT ASSETS</b>                             |            |           |
| Cash  | \$ 67,506  | \$ 77,286 |
| Accounts receivable                               | 160,241    | -         |
| Prepaid expenses                                  | 1,551      | 2,928     |
| Total current assets                              | 229,298    | 80,214    |
| <br><b>PROPERTY AND EQUIPMENT</b>                 |            |           |
| Property and equipment                            | 7,768      | 7,768     |
| Accumulated depreciation                          | (7,768)    | (7,768)   |
| Total property and equipment, net of depreciation | -          | -         |
| <br>Total assets                                  | \$ 229,298 | \$ 80,214 |
| <br><b>LIABILITIES AND NET ASSETS</b>             |            |           |
| <b>LIABILITIES</b>                                |            |           |
| Accounts payable                                  | \$ 160,241 | \$ -      |
| Total current liabilities                         | 160,241    | -         |
| <br><b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>  | 69,057     | 80,214    |
| <br>Total liabilities and net assets              | \$ 229,298 | \$ 80,214 |

*See accompanying notes to financial statements.*

**FORT POLK PROGRESS, INC.**  
**STATEMENTS OF ACTIVITIES**

*For the Years Ended December 31, 2020 and 2019*  
*(See Independent Accountant's Review Report)*

|  | 2020       | 2019       |
|--|------------|------------|
| <b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>   |            |            |
| <b>SUPPORT AND REVENUE</b>   |            |            |
| Government support under cooperative<br>endeavor arrangements for economic development | \$ 300,000 | \$ 300,000 |
| Member contributions   | -          | 31,554     |
| Interest income  | 142        | 359        |
| Other income   | -          | 5,555      |
| Total support and revenue  | 300,142    | 337,468    |
| <br><b>EXPENSES</b>  |            |            |
| Program expenses   | 303,623    | 313,546    |
| Management and general expenses  | 7,333      | 7,236      |
| Fundraising expenses   | 343        | 388        |
| Total expenses   | 311,299    | 321,170    |
| <br>Increase (decrease) in net assets without donor<br>restrictions                    | (11,157)   | 16,298     |
| <br>Net assets - beginning of year   | 80,214     | 63,916     |
| <br>Net assets - end of year   | \$ 69,057  | \$ 80,214  |

*See accompanying notes to financial statements.*

**FORT POLK PROGRESS, INC.**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended December 31, 2020 and 2019*  
*(See Independent Accountant's Review Report)*

|   | 2020        | 2019      |
|---|-------------|-----------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |             |           |
| Increase (decrease) in net assets   | \$ (11,157) | \$ 16,298 |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities: |             |           |
| Depreciation expense  | -           | 517       |
| Increase in accounts receivable   | (160,241)   |           |
| (Increase) decrease in prepaid expense  | 1,377       | (1,567)   |
| Increase in accounts payable  | 160,241     | -         |
| Net cash provided by (used in) operating activities   | (9,780)     | 15,248    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   | -           | -         |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>   | -           | -         |
| <b>NET INCREASE (DECREASE) IN CASH</b>  | (9,780)     | 15,248    |
| Cash - beginning of year  | 77,286      | 62,038    |
| Cash - end of year  | \$ 67,506   | \$ 77,286 |

*See accompanying notes to financial statements.*

**FORT POLK PROGRESS, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**

*For the Years Ended December 31, 2020 and 2019*

*(See Independent Accountant's Review Report)*

|   | 2020                |                           |                 |            |
|---|---------------------|---------------------------|-----------------|------------|
|   | Program<br>Services | Management<br>and General | Fund<br>Raising | Total      |
| Professional services - government relations and lobbying | \$ 180,000          | \$ -                      | \$ -            | \$ 180,000 |
| Professional services - other                             | -                   | 4,500                     | -               | 4,500      |
| Education initiative                                      | 115,506             | -                         | -               | 115,506    |
| Marketing   | 4,494               | -                         | -               | 4,494      |
| Website   | 1,031               | -                         | 343             | 1,374      |
| Insurance   | -                   | 2,771                     | -               | 2,771      |
| Conferences, conventions, and meetings                    | 645                 | -                         | -               | 645        |
| Other expenses  | 1,947               | 62                        | -               | 2,009      |
| Total expenses  | \$ 303,623          | \$ 7,333                  | \$ 343          | \$ 311,299 |

|   | 2019                |                           |                 |            |
|---|---------------------|---------------------------|-----------------|------------|
|   | Program<br>Services | Management<br>and General | Fund<br>Raising | Total      |
| Professional services - government relations and lobbying | \$ 180,000          | \$ -                      | \$ -            | \$ 180,000 |
| Professional services - other                             | -                   | 4,500                     | -               | 4,500      |
| Education initiative                                      | 101,063             | -                         | -               | 101,063    |
| Marketing   | 18,938              | -                         | -               | 18,938     |
| Website   | 1,166               | -                         | 388             | 1,554      |
| Insurance   | -                   | 2,736                     | -               | 2,736      |
| Depreciation expense                                      | 517                 | -                         | -               | 517        |
| Conferences, conventions, and meetings                    | 7,612               | -                         | -               | 7,612      |
| Other expenses  | 4,250               | -                         | -               | 4,250      |
| Total expenses  | \$ 313,546          | \$ 7,236                  | \$ 388          | \$ 321,170 |

*See accompanying notes to financial statements.*



**FORT POLK PROGRESS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

*December 31, 2020*

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of activities*

Fort Polk Progress, Inc. (the "Organization") is a Louisiana non-profit corporation whose mission is to help coordinate the efforts of the civilian community in the support of Fort Polk, Louisiana. The Organization maintains relationships and partners with decision makers in Congress, at the Pentagon, and at the state and local levels, ensuring that the most up to date information concerning Fort Polk and the surrounding communities is used in decisions concerning the base. The Organization was established in October 2009.

*Basis of accounting*

The Organization prepares its financial statements on the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned or billed, and expenses are recognized when goods or services are received and the obligation for payment is incurred.

*Basis of presentation*

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). The Organization reports information regarding its financial position and activities according to the two classes of net assets as follows:

*Net assets without donor restrictions* - resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

*Net assets with donor restrictions* - resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets with donor restrictions to net assets without donor restrictions.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

*Contributions and grants*

Contributions received, government support, and unconditional promises to give are measured at their fair values and are reported as an increase in net assets.

*Sources of revenue*

The Organization receives support from various government entities under cooperative endeavor arrangements, as well as membership contributions from other business organizations and individuals.

*Use of estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

*Cash*

For the purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with a maturity of three months or less when acquired to be cash.

*Promises to give and other receivables*

Promises to give and other receivables are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. Subsequent collections are reported in miscellaneous income. In this case, the resulting charge to bad debt expense does not differ significantly from that expensed under the allowance method prescribed by generally accepted accounting principles.

*Prepaid expenses*

Insurance and similar services which extend benefits over more than one accounting period have been recorded as prepaid.

*Property and equipment*

Acquisitions of property and equipment in excess of \$500 are capitalized. Property and equipment are stated at cost less accumulated depreciation with depreciation being calculated on the straight-line basis over the estimated useful life of the assets as follows:

|                         |           |
|-------------------------|-----------|
| Furniture and equipment | 5-7 years |
|-------------------------|-----------|

When property is retired or otherwise disposed of, the accounts are relieved of the applicable cost and accumulated depreciation, and any resulting gain or loss is reflected in operations.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

*Income tax status*

The Organization is exempt from federal income taxes under Section 501(c)(4) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the financial statements.

The Organization accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, the Organization may recognize the tax effects from an uncertain tax position only if it is more likely than not that the tax position will be sustained upon examination by tax authorities. The Organization has evaluated its position regarding the accounting for uncertain tax positions and does not believe that it has any material uncertain tax positions.

*Functional allocation of expenses*

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs are charged specifically to a program or function and the remaining costs are allocated among programs, management, and fund raising based upon estimates of time devoted to these functions.

**B: ECONOMIC DEPENDENCY**

The Organization receives the majority of its funding from area governmental entities under cooperative endeavor arrangements. These arrangements account for approximately 100% and 89% of total revenue for 2020 and 2019, respectively. Participation by such governmental entities is subject to budgetary constraints. Reduction in their participation could adversely impact the Organization's ability to carry out its economic development activities.

**C: CONCENTRATION OF CREDIT RISK**

The Organization maintains deposits in a local financial institution with balances at times that may exceed the \$250,000 federal insurance provided by the Federal Deposit Insurance Corporation. Management believes the credit risk associated with these deposits is minimal.

**D: PROPERTY AND EQUIPMENT**

The following is a summary of property and equipment at cost, less accumulated depreciation:

|                               | 2020        | 2019        |
|-------------------------------|-------------|-------------|
| Furniture and equipment       | \$ 7,768    | \$ 7,768    |
| Less accumulated depreciation | (7,768)     | (7,768)     |
|                               | <u>\$ -</u> | <u>\$ -</u> |

Depreciation expense was \$0 and \$517 for 2020 and 2019, respectively.

**E: NON-CASH INVESTING AND FINANCING ACTIVITIES**

There were no non-cash investing and financing activities in 2020 and 2019.

**F: RELATED PARTY TRANSACTIONS**

American Moving and Storage of Leesville, Inc. provides administrative services to the Organization. The value of such services is nominal and is not given any effect in the accompanying financial statements.

**G: COOPERATIVE ENDEAVOR ARRANGEMENTS**

Several area governmental entities assist in the funding of the Organization's economic development efforts regarding retention of the Fort Polk military installation through cooperative endeavor arrangements. Cooperative endeavors include economic development assistance between governmental entities and associations such as Fort Polk Progress, Inc. Their support amounted to \$300,000 in both 2020 and 2019, respectively.

**H: LIQUIDITY**

The following reflects the Organization's financial assets as of December 31, 2020 and 2019, reduced by amounts available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

|   | 2020              | 2019             |
|---|-------------------|------------------|
| Cash  | \$ 67,506         | \$ 77,286        |
| Accounts receivable   | 160,241           | -                |
| Total financial assets  | <u>227,747</u>    | <u>77,286</u>    |
| Less contractual imposed restrictions   | <u>-</u>          | <u>-</u>         |
| Financial assets available to meet cash needs<br>for general expenditures within one year | <u>\$ 227,747</u> | <u>\$ 77,286</u> |

The Organization maintains excess cash in bank accounts.

**I: SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 28, 2021, which is the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

**FORT POLK PROGRESS, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND**  
**OTHER PAYMENTS TO AGENCY HEAD**

*For the Year Ended December 31, 2020*  
*(See Independent Accountant's Review Report)*

There were no compensation, benefits, or other payments made to the Board Chairman in 2020.

Kimberly G. Sanders, CPA, MBA  
Neal Fortenberry, CPA  
Wayne Dussel, CPA, CFE  
Jonathan Clark, CPA



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors of  
Fort Polk Progress, Inc.

We have performed the procedures enumerated below, which were agreed to by the management of Fort Polk Progress, Inc. and the Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and *the Louisiana Governmental Audit Guide*. The Management of Fort Polk Progress 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 users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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.

*The Organization provided us with the following list of expenditures for federal, state, and local government grant awards for the year ended December 31, 2020:*

| Federal, State, or Local Grant Name                    | Grant Year | CFDA No. (if applicable) | Amount     |
|--|------------|--------------------------|------------|
| Cooperative Endeavor Agreement:                        |            |                          |            |
| State of Louisiana, Department of Economic Development | 2020       | N/A                      | \$ 300,000 |

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
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.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation.*

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

*Each of the selected disbursements were 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.

*Each of the selected disbursements were approved by the Board Chairman, which is in accordance with their policies and procedures.*

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

*There were no expenditures of federal awards during the period.*

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 Organization's financial records.

*The programs that were completed during the year did not require any particular close-out reports.*

### **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 were any exceptions. Note: Please refer to the Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://appl.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

*The Organization is not required to comply with LA R.S. 42:11 through 42:28 (the open meetings law) because the Organization is not a public body.*



## **Budget**

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state or local grants included the purpose and duration of the grants; and whether the budgets for state grants also included specific goals, objectives, and measures of performance.

*The Organization provided a comprehensive budget to the applicable agency for the program mentioned previously. This budget specified the anticipated uses of the funds and estimate of the duration of the project.*

## **State Audit Law**

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

*The Organization's report was submitted to the Legislative Auditor before the statutory due date.*

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**

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

*There were no prior year suggestions, recommendations, and/or comments for the year ended December 31, 2019.*

This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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 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.

The purpose of this report is solely to describe the scope of testing performed on the Organization'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.

*L. A. Champagne & Co, LLP*

Baton Rouge, Louisiana

June 28, 2021

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

June 28, 2021

L.A. Champagne & Co., LLP

4911 Bennington Ave

Baton Rouge, LA 70808

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

*Not applicable*

Yes  No

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No

**Prior-Year Comments**

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

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

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

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

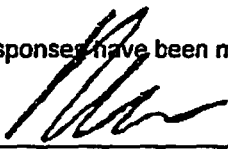
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

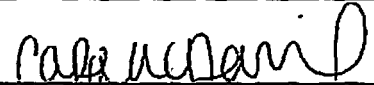
Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

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

  
\_\_\_\_\_  
President 6/30/21 Date

  
\_\_\_\_\_  
Treasurer 6-30-2021 Date