

SAMUEL W. STEVENS, III
Certified Public Accountant, APC

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF
NORTHWEST LOUISIANA, INC.
SHREVEPORT, LOUISIANA
Reviewed Financial Statements**

December 31, 2021

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF NORTHWEST LOUISIANA, INC.**

For the Year ended December 31, 2021

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SAMUEL W. STEVENS, III CPA, APC

P.O. Box 52631 · Shreveport, LA 71135 · (318) 458-0930 · Fax (866) 531-9558

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Young Women's Christian Association
Of Northwest Louisiana, Inc.
Shreveport, Louisiana

I have reviewed the accompanying financial statements of Young Women's Christian Association of Northwest Louisiana, Inc. (a non-profit corporation) which comprise the statement of financial position of as of December 31, 2021, and 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 Young Women's Christian Association of Northwest Louisiana, Inc.'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, I 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

My 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 standard applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion. I am required to be independent of Young Women's Christian Association of Northwest Louisiana, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements 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. The 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 information has been subjected to the review procedures applied in my review of the basic financial statements. Based on my review, I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Report on Other Legal and Regulatory Requirements

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 28, 2022, on the results of my agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standard applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Governmental Audit Guide's agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

A handwritten signature in black ink, reading "Samuel W. Stearns, CPA". The signature is written in a cursive style with a horizontal line extending from the end.

Certified Public Accountant
Shreveport, Louisiana

June 28, 2022

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA

Statement of Financial Position

December 31, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Assets</u>
Assets			
<i>Current Assets:</i>			
Cash	\$ 98,243		\$ 98,243
Grants Receivable	40,568		40,568
Prepaid expenses	<u>1,350</u>	<u>0</u>	<u>1,350</u>
Total Current Assets	140,161	\$ 0	140,161
 <i>Property:</i>			
Land			0
Building		200,000	200,000
Building Improvements	<u>2,019</u>		<u>2,019</u>
Total Cost	2,019	200,000	202,019
Less: Accumulated Depreciation	<u>(1,043)</u>	<u>(28,667)</u>	<u>(29,710)</u>
Net Book Value	976	171,333	172,309
 <i>Other Assets:</i>			
Utility Deposits	<u>1,376</u>		<u>1,376</u>
Total Other Assets	<u>1,376</u>	<u>0</u>	<u>1,376</u>
Total Assets	<u>\$ 142,513</u>	<u>\$ 171,333</u>	<u>\$ 313,846</u>
 Liabilities and Net Assets			
<i>Current Liabilities:</i>			
Payroll Liabilities	\$ 2,392		\$ 2,392
Sales Taxes Payable	<u>1,884</u>		<u>1,884</u>
Total Current Liabilities	4,276	\$ 0	4,276
 <i>Long-Term Liabilities</i>			
Notes Payable		<u>105,000</u>	<u>105,000</u>
Total Liabilities	4,276	105,000	109,276
Net Assets			
Net Assets	<u>138,237</u>	<u>66,333</u>	<u>204,570</u>
Total Net Assets	<u>138,237</u>	<u>66,333</u>	<u>204,570</u>
Total Liabilities and Net Asset	<u>\$ 142,513</u>	<u>\$ 171,333</u>	<u>\$ 313,846</u>

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA

Statement of Activities
For the Year Ended December 31, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<i>Support And Revenue:</i>			
Public Support			
Grants and Contracts	\$ 197,875		\$ 197,875
Debt Forgiveness	19,100	\$ 15,000	34,100
Revenue			
Contributions	156,999		156,999
Fundraising	9,748		9,748
Program Service Fees	375		375
Store Sales	<u>148,523</u>		<u>148,523</u>
<i>Total Support and Revenue</i>	532,620	15,000	547,620
 <i>Expenses:</i>			
Program Services	<u>384,067</u>	<u>6,639</u>	<u>390,706</u>
Total Program Services	384,067	6,639	390,706
 Supporting Services			
Management and General Administrative	<u>72,525</u>	<u>1,361</u>	<u>73,886</u>
Fundraising	<u>3,584</u>	<u>0</u>	<u>3,584</u>
Total Supporting Services	<u>76,109</u>	<u>1,361</u>	<u>77,470</u>
<i>Total Expenses</i>	<u>460,176</u>	<u>8,000</u>	<u>468,176</u>
<i>Increase in Net Assets</i>	72,444	7,000	79,444
 Net assets, beginning of Year	<u>65,793</u>	<u>59,333</u>	<u>125,126</u>
 Net assets, end of year	<u>\$ 138,237</u>	<u>\$ 66,333</u>	<u>\$ 204,570</u>

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA

Statement of Functional Expenses
For the Year Ended December 31, 2021

	Support Services				<i>Total Expenses</i>
	<i>Program Services</i>	<i>Management and General Administrative</i>	<i>Fundraising</i>	<i>Total</i>	
Salaries and Benefits	\$ 99,138	\$ 36,079	\$ 2,200	\$ 38,279	\$ 137,417
Contract Labor and Services	212,559	1,359	0	1,359	213,918
Professional Fees	11,473	14,238	0	14,238	25,711
Supplies	9,769	1,924	0	1,924	11,693
Rent and Utilities	26,055	3,089	0	3,089	29,144
Building Maintenance	0	5,339	0	5,339	5,339
Telephone and Internet	5,482	1,139	0	1,139	6,621
Insurance	4,100	1,485	0	1,485	5,585
Travel	33	1,000	0	1,000	1,033
Conference Fees	55	0	0	0	55
Equipment	9,253	0	0	0	9,253
Dues and Fees	4,581	6,311	0	6,311	10,892
Advertising	1,569	0	1,384	1,384	2,953
Interest	0	158	0	158	158
Depreciation	6,639	1,765	0	1,765	8,404
	<u>\$ 390,706</u>	<u>\$ 73,886</u>	<u>\$ 3,584</u>	<u>\$ 77,470</u>	<u>\$ 468,176</u>

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA

Statement of Cash Flows
For the Year Ended December 31, 2021

<i>Cash Flows from Operating Activities</i>	
Increase in Net Assets	\$ 79,444
Adjustments to Reconcile Change in Net Assets to Net Cash Provided from Operations:	
Depreciation	8,404
Decrease in Grants Receivable	10,467
Decrease in Accounts Payable	(3,551)
Increase in Payroll Liabilities	235
Decrease in Deferred Revenue	(38,000)
Increase in Sales Taxes	574
Total Adjustments	<u>(21,871)</u>
<i>Net Cash Provided from Operating Activities</i>	<u>57,573</u>
<i>Cash Flows from Financing Activities</i>	
Debt Forgiveness	<u>(34,100)</u>
<i>Net Cash Flows Provided by Financing Activities</i>	<u>(34,100)</u>
<i>Increase in Cash</i>	<u>23,473</u>
<i>Cash, Beginning of Year</i>	<u>74,770</u>
<i>Cash, End of Year</i>	<u>\$ 98,243</u>

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF NORTHWEST LOUISIANA, INC.**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – ORGANIZATION

Young Women's Christian Association of Northwest Louisiana, Inc. (YWCA) is a Louisiana not-for-profit organization incorporated under the laws of the State of Louisiana on April 8, 1954. The purpose of the YWCA Northwest Louisiana is charitable in nature, and with a focus dedicated to eliminating racism, empowering women, and promoting peace, justice freedom and dignity for all. The YWCA Northwest Louisiana is organized in accordance with and adherence to the policies established by the Young Women's Christian Association of the USA, which is comprised of local, autonomous affiliates that are referred to as "Associations." Public funds supported the following programs.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

The financial statements are presented on the accrual basis of accounting and are prepared in accordance with current recommendations of the American Institute of Certified Public Accountants for Not-for-Profit Organizations. The significant accounting policies are described below:

Basis of Presentation

The financial statements of the YWCA have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the YWCA to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Association's management and board of directors.

Net assets with donor restrictions: These assets are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, these net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Contributions, Support and Revenue Recognition

The YWCA receives its revenue through grants and contracts with federal, state, regional, parish and local agencies.

All contributions are considered available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as donor restricted support that increases net assets with donor restrictions. When a donor restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restricted contributions and grants whose restrictions are met in the same reporting period as they are made are reported as unrestricted revenues and support.

Functional Allocation of Expenses

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

Income Taxes

The YWCA is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code Section and corresponding state code as a charitable organization, whereby only unrelated business income, as identified by Section 509(a)(1) of the Code, is subject to income tax. The YWCA had no unrelated business income in 2021. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

The YWCA adheres to the provisions of FASB ASC 740-10-25. Under FASB ASC 740-10-25, an organization must recognize the tax benefit associated with tax taken for tax return purposes when it is more likely than not the position will be sustained. YWCA does not believe there are any material uncertain tax positions and, accordingly, it has not recognized any liability for unrecognized tax benefits or any related interest or penalties. The YWCA's tax returns for the years 2019 through 2020 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

Advertising and Public Relations Costs

Advertising and public relations costs are charged to operations when incurred. Advertising and public relations costs charged to operations for the year ended December 31, 2021, totaled \$2,953.

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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and time deposits. The YWCA considers money market funds and short-term investments, with a maturity of less than 90 days from the acquisition date to be cash equivalents. As of December 31, 2021, there are no cash equivalents.

Property and Equipment

All acquisitions of property and equipment in excess of \$2,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Purchased property and equipment are stated at cost. Donated property and equipment are stated at their fair market value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from five to twenty-five years.

NOTE 3 – GRANTS RECEIVABLE

As of December 31, 2021, grants receivable is comprised of the following:

The Louisiana Commission on Law Enforcement \$40,568

NOTE 4 – CONCENTRATION OF CREDIT RISK

The YWCA maintains an account at one financial institution. At December 31, 2021, the accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor. At December 31, 2021, management believes the YWCA is not exposed to any significant credit risk on its cash balances as the total cash balance on deposit at the institution did not in exceed the federally insured limit.

NOTE 5 – COMMITMENTS

During March 2020, the YWCA dba FAB FINDS entered an agreement to lease local retail space. FAB FINDS sells clothing donated by the general public. The lease ended March 31, 2021. The monthly base rent was \$1,350.00. On May 2021, the organization entered an agreement to lease the same space for the primary period of June 1, 2021 to May 31, 2024. The agreement provides two additional thirty-six-month options. The monthly base rental remains \$1,350.

Rent expense for the year ended December 31, 2021, was \$16,200. Minimum future rent totals \$4,050.

NOTE 6 – NOTES PAYABLE

On June 5, 2018, the YWCA entered a Forgivable Promissory Note to borrow \$150,000 from the City of Shreveport. The funds were used to purchase the commercial building the organization currently occupies. The note is secured by the building. The Note shall be forgiven provided the YWCA purchase the building to serve women and girls, and those who are victims of crime and at-risk teen girls in school-based programs. The \$150,000.00 shall be forgiven as follows:

Ten percent (10%) of the principal balance due under the Note shall be forgiven by the City at the end of each twelve (12) month period following the date of this Note (each such twelve (12) month period a "Compliance Year"). The condition of each Compliance Year's debt forgiveness is that during the prior Compliance Year, Borrower has complied with all of Borrower's Obligations. The duration of the Compliance Period is ten (10) years. This time is not renewable or extended.

During the year ended December 31, 2021, the YWCA recognized and recorded as support, \$15,000, which is the 2021 debt forgiveness amount provided by the Forgivable Promissory Note.

NOTE 7 – AVAILABILITY AND LIQUIDITY

The YWCA monitors liquidity required to meet its operating needs and other contractual commitments. Expenditures are generally met within 30 days, utilizing the financial resources the Organization has available. Financial assets available for program related expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, consist of the following:

Cash	\$	98,243
Accounts Receivable		40,568
Total financial assets	\$	<u>138,811</u>

NOTE 8 – SUBSEQUENT EVENTS

Subsequent events were evaluated through June 28, 2022, which is the date the financial statements were available to be issued. There were no events requiring disclosure.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF NORTHWEST LOUISIANA**

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2021

Agency Head Name: Rachael Scott

Purpose	Amount
Salary	\$ 43,972
Payroll Tax Expense	3,364
Total	\$ 47,336

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

Board of Directors
Young Women’s Christian Association
Of Northwest Louisiana, Inc.
Shreveport, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Young Women’s Christian Association of Northwest Louisiana, Inc. (YWCA), the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about YWCA’s compliance with certain laws and regulations during the year ended December 31, 2021, included in the accompanying *Louisiana Attestation Questionnaire*. Management of YWCA is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

YWCA's total federal, state and local award expenditures for the fiscal year are as follows:

Federal, State, or Local Grant Name	Grant Year	Sub grant No.	CFDA No.	Amount
Parish of Caddo Cooperative Endeavor Agreement – LEAD Program	2021	N/A	N/A	\$5,000
The United States Department of Justice passed thru the Louisiana Commission On Law Enforcement – Victims Of Crime Act-Victims Assistance	2021	2019-VA-04 5971	16.575	<u>192,875</u>
Total Expenditures				<u>\$197,875</u>

2. For each Federal, state, and local award, I randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements were selected.

3. For the items selected in procedure 2, I traced the twelve disbursements to supporting documentation as to proper amount and payee

I examined the supporting documentation for each of the six disbursements and found that the payment was for the proper amount and made to the correct payee. No exceptions were noted

4. For the items selected in procedure 2, I determined that the six disbursements selected were properly coded to the correct general ledger account.

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

5. For the items selected in procedure 2, I determined that the twelve disbursements were approved in accordance with the Agency's policies and procedures received approval from proper authorities.

Inspection of documentation supporting each of the twelve selected disbursements indicated proper approval.

6. For the items selected in procedure 2, for federal state and local awards. I determined the disbursements complied with the grant agreement relating to:

Activities allowed or not allowed:

I reviewed the sample of twelve disbursements for types of services allowed or not allowed. Services related to each of the disbursements appeared to be allowable.

Eligibility:

I reviewed the sample of twelve disbursements for types of services allowed or not allowed. Disbursements were made within the terms of the grant.

Reporting:

I reviewed the sample of twelve disbursements for types of services allowed or not allowed. Disbursements were properly reported in accordance with the terms of the grant.

7. For the programs selected for testing in item 2, that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

I obtained and compared the Parish of Caddo Cooperative Endeavor Agreement close-out report to the general ledger noting amounts agreed.

Meetings

8. Examine evidence indicating that agendas for meeting recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Management asserts the following:

As defined in LSA-RS 42:1 through 42:13, YWCA, as a not-for-profit organization is not a Public Body. Therefore, it is not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, I determined that each applicable federal, state or local grantor agency/agencies was provided with a comprehensive budget to those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

For each of the three grants, I determined that the parish and state grantor agencies were provided a comprehensive budget to those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Prior-Year Comments and Recommendations

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

There were no prior suggestions, recommendations, and/or comments related to the attest procedures.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures; other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Young Women's Christian Association of Northwest Louisiana, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Certified Public Accountant
Shreveport, Louisiana

June 28, 2022

Young Women's Christian Association of Northwest Louisiana, Inc.

**Schedule of Findings
December 31, 2021**

Current Year Findings:

None

Prior Year Findings:

None

YWCA of Northwest Louisiana, Inc.
850-B Olive Street
Shreveport, Louisiana 71104

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

June 9, 2022

SAMUEL W. STEVENS, III CPA APC
P O Box 52631
Shreveport, LA 71135

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 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 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**

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.

Rachel Scott Executive Director 10-23-22 Date