



*Luther Speight & Company, LLC*  
*Certified Public Accountants and Consultants*

**CAMPTI COMMUNITY DEVELOPMENT CENTER**

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

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

CAMPTI COMMUNITY DEVELOPMENT CENTER  
TABLE OF CONTENTS

|   | <b>PAGE NO.</b> |
|---|-----------------|
| INDEPENDENT ACCOUNTANT’S REVIEW REPORT  | 1               |
| STATEMENT OF FINANCIAL POSITION AS OF DECEMBER 31,<br>2025                            | 3               |
| STATEMENT ACTIVITIES AND CHANGE IN NET ASSETS FOR<br>THE YEAR ENDED DECEMBER 31, 2025 | 4               |
| STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR<br>ENDED DECEMBER 31, 2025              | 5               |
| STATEMENT OF CASH FLOWS FOR THE YEAR ENDED<br>DECEMBER 31, 2025                       | 6               |
| NOTES TO THE FINANCIAL STATEMENTS   | 7               |
| SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER<br>PAYMENTS TO AGENCY HEAD OR OFFICERS  | 12              |
| ATTESTATION REPORT  | 13              |
| LOUISIANA ATTESTION QUESTIONNAIRE   | 17              |



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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To Management of  
Campti Community Development Center  
Campti, Louisiana

### **Report on the Review of the Financial Statements**

We have reviewed the accompanying financial statements of Campti Community Development Center (Campti), which comprise the statement of financial position as of December 31, 2025, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Organization's basic 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 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 the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 Campti Community Development Center and to meet our other ethical responsibilities, in accordance with other ethical requirements related to our review.

**Accountant's Conclusion**

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

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

*Luther Speight & Co. CPAs*

Luther Speight & Company CPAs  
New Orleans, Louisiana  
March 27, 2026

**CAMPTI COMMUNITY DEVELOPMENT CENTER  
STATEMENT OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2025**

|   |                          |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Cash                                    | \$ 90,847                |
| Certificate of Deposit                  | 10,075                   |
| Property and Equipment, Net             | 46,625                   |
| <b>TOTAL ASSETS</b>                     | <u>147,547</u>           |
| <br>                                    |                          |
| <b>LIABILITIES</b>                      |                          |
| Accounts Payable                        | 35,736                   |
| Due to Officer                          | 28,254                   |
| <b>TOTAL LIABILITIES</b>                | <u>63,990</u>            |
| <br>                                    |                          |
| <b>NET ASSETS</b>                       |                          |
| Without Donor Restrictions              | 83,557                   |
| <b>TOTAL NET ASSETS</b>                 | <u>83,557</u>            |
| <br>                                    |                          |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <u><u>\$ 147,547</u></u> |

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

**CAMPTI COMMUNITY DEVELOPMENT CENTER  
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2025**

|                                      | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>     |
|--------------------------------------|---------------------------------------|------------------------------------|------------------|
| <b>SUPPORT AND REVENUE</b>           |                                       |                                    |                  |
| Grant Income                         | \$ 405,214                            | \$ -                               | \$ 405,214       |
| Public Support                       | 1,510                                 | -                                  | 1,510            |
| Other Income                         | 103                                   | -                                  | 103              |
| <b>TOTAL SUPPORT AND REVENUE</b>     | <u>406,827</u>                        | <u>-</u>                           | <u>406,827</u>   |
| <b>EXPENSES</b>                      |                                       |                                    |                  |
| Program Services                     | 368,868                               | -                                  | 368,868          |
| Management & General                 | 21,352                                | -                                  | 21,352           |
| <b>TOTAL EXPENSES</b>                | <u>390,220</u>                        | <u>-</u>                           | <u>390,220</u>   |
| <b>CHANGE IN NET ASSETS</b>          | 16,607                                | -                                  | 16,607           |
| <b>NET ASSETS, BEGINNING OF YEAR</b> | 68,959                                | -                                  | 68,959           |
| <b>NET ASSETS ADJUSTMENT</b>         | <u>(2,009)</u>                        | <u>-</u>                           | <u>(2,009)</u>   |
| <b>NET ASSETS, END OF YEAR</b>       | <u>\$ 83,557</u>                      | <u>\$ -</u>                        | <u>\$ 83,557</u> |

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

**CAMPTI COMMUNITY DEVELOPMENT CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2025**

|                           | <b>Program<br/>Services</b> | <b>Management &amp;<br/>General</b> | <b>Total</b>      |
|---------------------------|-----------------------------|-------------------------------------|-------------------|
| Payroll                   | \$ 144,680                  | \$ -                                | \$ 144,680        |
| Payroll Taxes             | 15,015                      | -                                   | 15,015            |
| Business & Operations     | 429                         | 1,716                               | 2,145             |
| Supplies                  | 67,742                      | 16,936                              | 84,678            |
| Advertising               | 2,784                       | 696                                 | 3,480             |
| Professional Fees         | 33,450                      | -                                   | 33,450            |
| Subrecipient Expense      | 75,714                      | -                                   | 75,714            |
| Repairs & Maintenance     | 13,598                      | -                                   | 13,598            |
| Tax, Licenses & Fees      | 32                          | -                                   | 32                |
| Insurance                 | 6,011                       | -                                   | 6,011             |
| Training                  | 100                         | -                                   | 100               |
| Travel                    | 2,337                       | -                                   | 2,337             |
| Utilities                 | 6,809                       | -                                   | 6,809             |
| Other Expenses            | 167                         | -                                   | 167               |
| Depreciation Expense      | -                           | 2,004                               | 2,004             |
| Loss on Disposal of Asset | -                           | -                                   | -                 |
| Total Expenses            | <u>\$ 368,868</u>           | <u>\$ 21,352</u>                    | <u>\$ 390,220</u> |

The accompanying notes are an integral part of the financial statements

**CAMPTI COMMUNITY DEVELOPMENT CENTER  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2025**

|   |                         |
|---|-------------------------|
| <b>Cash Flows from Operating Activities</b>   |                         |
| Change in Net Assets  | \$ 16,607               |
| Net Assets Adjustment   | (2,009)                 |
| Adjustments to Reconcile Change in Net Assets to<br>Net Cash Provided (Used) by Operating Activities: |                         |
| Depreciation  | 2,004                   |
| Net Changes in Assets and Liabilities:  |                         |
| Increase in Accrued Expenses  | 19,866                  |
| Total Adjustments   | <u>21,870</u>           |
| <b>Net Cash Provided by Operating Activities</b>  | <b>36,468</b>           |
| <b>Cash Flows from Financing Activities</b>   |                         |
| Payments of Line of Credit, Net   | (7,464)                 |
| Decrease in Due to Officer, Net   | <u>(1,946)</u>          |
| <b>Net Cash Used by Financing Activities</b>  | <b><u>(9,410)</u></b>   |
| <b>Net Change in Cash and Cash Equivalents</b>  | <b>27,058</b>           |
| <b>Cash and Cash Equivalents - Beginning of Year</b>  | <u>63,789</u>           |
| <b>Cash and Cash Equivalents - End of Year</b>  | <u><u>\$ 90,847</u></u> |

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

**CAMPTI COMMUNITY DEVELOPMENT CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

**NOTE 1 – BACKGROUND AND NATURE OF OPERATIONS**

Campti Community Development Center (Campti) is a non-profit corporation organized under the laws of the State of Louisiana. The Organization provides activities and programs that improve education and health of individuals through access to information, education, and services in Campti, Louisiana.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Principles of Accounting

Campti's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

Use of Estimates

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

Cash and Cash Equivalents

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

Receivables

Receivables represent amounts due from various federal, state, and private granting agencies. The receivables are stated at net realizable value. If the amounts due become uncollectible, they will be charged to operations when that determination is made. Campti did not have any outstanding balances at December 31, 2025. Accordingly, an allowance for doubtful accounts has not been recorded.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation using the straight-line depreciation method with useful lives ranging from 5 to 30 years.

**CAMPTI COMMUNITY DEVELOPMENT CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Income Taxes

Campti has been determined to be tax exempt under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

Financial Statement Presentation

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

- Net assets without donor restrictions include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of Campti are included in this category. Campti has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of Campti and therefore, their policy is to record those net assets as without donor restrictions. On December 31, 2025, Campti had \$83,557 in net assets without donor restrictions.
- Net assets with donor restrictions include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. At December 31, 2025, Campti had no net assets with donor restrictions.

**CAMPTI COMMUNITY DEVELOPMENT CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Revenue Recognition

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

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

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as revenue with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Conditional contributions are recognized when the barriers to entitlement are overcome, and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Exchange transactions are reimbursed based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Functional Allocation of Expenses

The costs of providing various programs and supporting services have been reported on a functional basis in the statements of functional expenses. Expenses that are identified with a specific program or support service are charged directly according to the natural classification. Other shared costs have been allocated among the various programs and supporting services based on usage or other estimates made by management.

Recently Issued Accounting Pronouncements

There were no recently issued accounting pronouncements that had a significant impact on Campti's financial statements for 2025.

**CAMPTI COMMUNITY DEVELOPMENT CENTER  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2025**

**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment at December 31, 2025 consists of the following:

| <u>Description</u>       | <u>Amount</u>    |
|--------------------------|------------------|
| Building Improvements    | \$ 32,967        |
| Vehicles                 | 12,800           |
| Buildings                | 10,000           |
| Total Cost               | 55,767           |
| Accumulated Depreciation | (9,142)          |
| Net Property & Equipment | <u>\$ 46,625</u> |

At December 31, 2025, the Organization incurred \$2,004 in depreciation expenses.

**NOTE 4 – RELATED PARTY – DUE TO OFFICER**

Campti has a related party loan with an officer of the Organization. It is an interest-free loan, and a current payment plan is not in place. Per management, the full balance of the loan is collectible. The outstanding balance at December 31, 2025 was \$28,254.

**NOTE 5 – GRANT REVENUE**

Grant revenue includes funding from federal, state, and local sources, as well as several private funding sources. Grant revenue consists of the following at December 31, 2025:

| <u>Grantor</u>                            | <u>Amount</u>     |
|---|-------------------|
| Office of Juvenile Justice and Prevention | \$ 184,774        |
| DOE Summer/Afterschool Program            | 122,441           |
| International Paper Grant                 | 15,000            |
| Rapides Foundation                        | 66,000            |
| No Kid Hungry                             | 15,000            |
| Campti Field of Dreams                    | 2,000             |
|   | <u>\$ 405,214</u> |

**CAMPTI COMMUNITY DEVELOPMENT CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2025**

**NOTE 6 – NET ASSETS ADJUSTMENT**

Net Asset adjustment totaling (\$2,009) was necessary to account for prior period adjustments.

**NOTE 7 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued on March 27, 2026, and determined that no other events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**CAMPTI COMMUNITY DEVELOPMENT CENTER  
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE  
 AGENCY HEAD OR OFFICERS  
 FOR THE YEAR ENDED DECEMBER 31, 2025**

**Agency Head Name: Judy Daniels, Executive Director**

| <u>Purpose</u>                         | <u>Amount</u> |
|--|---------------|
| Salary                                 | \$ 53,172     |
| Benefits-FCA                           | -             |
| Benefits-Insurance                     | -             |
| Benefits-Retirement                    | -             |
| Benefits-Executive Parking             | -             |
| Car Allowance                          | -             |
| Vehicle Provided by Government         | -             |
| Per Diem                               | -             |
| Reimbursements                         | -             |
| Travel                                 | -             |
| Registration Fees                      | -             |
| Conference Travel                      | -             |
| Continuing Professional Education Fees | -             |
| Housing                                | -             |
| Unvouchered Expenses                   | -             |
| Special Meals                          | -             |



*Luther Speight & Company, LLC*  
*Certified Public Accountants and Consultants*

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To: Campti Community Development Center

We have performed the procedures enumerated below on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2025. 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 Agency's management.

The Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2025:

| Federal, State, or Local Grant Name       | Grant Year | AL No. (if applicable) | Amount     |
|---|------------|------------------------|------------|
| Office of Juvenile Justice and Prevention | 2025       | 16.540                 | \$ 202,060 |
| DOE Summer Program                        | 2025       | N/A                    | 96,172     |
| DOE Afterschool Feeding Program           | 2025       | N/A                    | 28,288     |
| Rapides Foundation                        | 2025       | N/A                    | 57,545     |
| Total Expenditures                        |            |                        | \$ 384,065 |

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.

**RESULTS:** We randomly selected six disbursements for each grant listed above as a part of Procedure 1. Our sample included a total of 24 disbursements.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

**RESULTS:** We obtained supporting documentation for the disbursements selected as a part of Procedure 2 and noted that the disbursement amounts and payees agree to the disbursement listing sampled.

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

**RESULTS:** 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 Agency's policies and procedures.

**RESULTS:** The agency requires that the Executive Director review and approves each disbursement. Each approval must be evidenced with the Executive Director's signature/initials. There were no exceptions to this procedure.

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

#### **Activities allowed or unallowed**

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

#### **Eligibility**

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

## Reporting

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

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

**RESULTS:** The agency indicated that they were not required to prepare any closeout reports for the four programs, as the grants are ongoing.

## Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law. Management represented that the Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agenda.

**RESULTS:** The agency did not hold meetings subject to the open meetings law.

## Budget

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

**RESULTS:** The agency did not provide budgets for any of the grants listed above.

## State Audit Law

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

**RESULT:** The agency's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2026.

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).

**RESULT:** The agency did not enter into contracts utilizing state funds that were subject to the public bid laws.

Prior-Year Comments

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

**RESULT:** There were no suggestions, exceptions, recommendations, and/or comments from the prior year.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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.

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

This report is intended 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  
March 27, 2026

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

1/29/2026

Luther Speight & Co, CPAs (CPA Firm Name)

1100 Poydras Street Suite 1225 (CPA Firm Address)

New Orleans, LA 70163 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2025 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

**Open Meetings**

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

Yes  No  N/A

**Budget**

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

Yes  No  N/A

**Reporting**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed. and the amounts received from disbursements.

Yes  No  N/A

### Prior-Year Comments

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

Yes  No  N/A

### General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No  N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No  N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [] No [  ] N/A [  ]

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

|                                |           |                 |      |
|--------------------------------|-----------|-----------------|------|
| <u><i>[Signature]</i></u>      | Secretary | <u>2/8/2021</u> | Date |
| <u><i>Eddie G. Coleman</i></u> | Treasurer | <u>2/8/2021</u> | Date |
| <u><i>Gregory Eldredge</i></u> | President | <u>2/8/2021</u> | Date |