

EAST BATON ROUGE TRUANCY ASSESSMENT, INC.

Baton Rouge, Louisiana

FINANCIAL REPORT

June 30, 2022

East Baton Rouge Truancy Assessment, Inc.
Baton Rouge, Louisiana

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John L. McKowen
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
East Baton Rouge Truancy Assessment, Inc.
Baton Rouge, Louisiana

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of East Baton Rouge Truancy Assessment, Inc., which comprise the statement of financial position as of June 30, 2022, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Louisiana CASA Association as of June 30, 2022, and the changes in its net assets and its cash flows or the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit section of my report. I am required to be independent of East Baton Rouge Truancy Assessment, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management 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 and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about East Baton

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Rouge Truancy Assessment, Inc.'s ability to continue as a going concern for one year beyond the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of East Baton Rouge Truancy Assessment, Inc.'s internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about East Baton Rouge Truancy Assessment, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise East Baton Rouge Truancy Assessment, Inc.'s basic financial statements. The Schedule of Compensation, Benefits and Other Payments to the Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not 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 basic

financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Compensation, Benefits and Other Payments to the Agency Head or Chief Executive Officer is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 15, 2022, on my consideration of East Baton Rouge Truancy Assessment, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering East Baton Rouge Truancy Assessment, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

I have previously audited East Baton Rouge Truancy Assessment, Inc.'s 2021 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated December 17, 2021. In my opinion, the comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.



John L. McKowen, CPA
Baton Rouge, Louisiana
December 15, 2022

East Baton Rouge Truancy Assessment, Inc.

Baton Rouge, Louisiana

Statement of Financial Position

June 30, 2022

(with comparative amounts for 2021)

ASSETS

CURRENT ASSETS	2022	2021
Cash and cash equivalents	\$ 153,217	\$ 136,352
Grants receivable	205,012	230,065
Prepaid expenses	15,087	3,138
Total current assets	373,316	369,555
PROPERTY AND EQUIPMENT, net	415,559	419,224
Total assets	<u>\$ 788,875</u>	<u>\$ 788,779</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 1,500	\$ -
Line of credit	1,193	1,193
Accrued liabilities	27,723	31,310
Bridge loan	169,876	109,876
Total current liabilities	<u>200,292</u>	<u>142,379</u>
LONG TERM LIABILITIES		
PPP Loan	<u>-</u>	<u>81,377</u>
Total liabilities	<u>\$ 200,292</u>	<u>\$ 223,756</u>
NET ASSETS		
Without donor restrictions	<u>\$ 588,583</u>	<u>\$ 565,023</u>
Total liabilities and net assets	<u>\$ 788,875</u>	<u>\$ 788,779</u>

East Baton Rouge Truancy Assessment, Inc.
 Baton Rouge, Louisiana
Statement of Activities
 Year ended June 30, 2022
 (with comparative amounts for 2021)

REVENUE AND OTHER SUPPORT	2022	2021
Grants and contributions	\$ 998,944	\$1,091,183
In-kind contributions	445,456	445,456
Rent and utilities	211,820	254,527
Forgiveness of PPP loan	81,377	60,500
Miscellaneous	4,867	10,862
Interest	27	21
	1,742,491	1,862,549
 EXPENSES		
Program		
Family and Youth Service Center	656,226	1,008,889
Truancy Assessment Service Center	408,905	408,844
	1,065,131	1,417,733
Management and general	653,800	299,306
	1,718,931	1,717,039
Change in Unrestricted Net Assets	23,560	145,510
NET ASSETS, Beginning of year	565,023	419,513
NET ASSETS, End of year	\$ 588,583	\$ 565,023

East Baton Rouge Truancy Assessment, Inc.
 Baton Rouge, Louisiana
Statement of Functional Expenses
 For the year ended June 30, 2022
 (with comparative amounts for 2021)

	2022				2021	
	FYSC	TASC	Total Program	Management and General	Total Expenses	Total Expenses
EXPENSES						
Accounting	-	1,800	1,800	23,144	24,944	24,200
Advertising	-	-	-	315	315	315
Computer	-	-	-	65,210	65,210	67,911
Contract labor	188	-	188	1,080	1,268	-
Depreciation	-	820	820	44,904	45,724	39,876
Equipment	-	352	352	-	352	1,965
Insurance	-	13,582	13,582	17,660	31,242	34,369
Interest	-	71	71	-	71	71
Meals and Entertainment	-	-	-	1,248	1,248	972
Occupancy, in-kind	323,700	23,760	347,460	-	347,460	347,460
Office	78	3,815	3,893	19,776	23,669	20,773
Payroll taxes	17,024	20,635	37,659	10,171	47,830	60,221
Professional fees	88,330	5,000	93,330	-	93,330	114,491
Repairs and maintenance	514	-	514	147,228	147,742	89,609
Salaries and wages	223,362	333,039	556,401	189,059	745,460	769,485
Supplies	2,722	-	2,722	12,433	15,155	15,331
Travel	308	6,031	6,339	965	7,304	5,543
Utilities	-	-	-	120,607	120,607	124,447
Total expenses	656,226	408,905	1,065,131	653,800	1,718,931	1,717,039

East Baton Rouge Truancy Assessment, Inc.
 Baton Rouge, Louisiana
Statement of Cash Flows
 For the year ended June 30, 2022
 (with comparative amounts for 2021)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 23,560	\$ 145,510
Adjustments for non-cash items:		
Depreciation and amortization	45,723	39,876
(Increase) decrease in assets:		
Accounts and other receivables	25,053	(120,212)
Prepaid expenses	(11,949)	(1,546)
Increase (decrease) in liabilities:		
Accounts payable	1,500	-
Accrued liabilities	(3,587)	2,200
Net cash provided by (used in) operating activities	80,300	65,828
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Proceeds of bridge loan	60,000	24,969
Proceeds of PPP loan	(81,377)	20,877
Net cash provided by (used in) noncapital financing activities	(21,377)	45,846
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(42,058)	(42,421)
Net cash provided by (used in) investing activities	(42,058)	(42,421)
Net increase (decrease) in cash	16,865	69,253
CASH		
Beginning of year	136,352	67,099
End of year	\$ 153,217	\$ 136,352

For the years ended June 30, 2022 and June 30, 2021, East Baton Rouge Truancy Assessment, Inc. had interest expense of \$71 each year, and no income tax expense.

East Baton Rouge Truancy Assessment, Inc.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

East Baton Rouge Truancy Assessment, Inc. (the organization) is a Louisiana non-profit organization incorporated February 21, 2001, operating in East Baton Rouge Parish, for the purpose of identifying children who have exhibited truant tendencies, assessing the causal problems for these tendencies, and providing services or referring the identified children and their families to necessary services to eliminate or alleviate the causal problems for the truant behavior.

The organization operates the following programs: Truancy Assessment Service Center (TASC) and Family and Youth Service Center (FYSC).

TASC – Designed to provide early identification, rapid assessment, and intensive truancy reduction services to at-risk students in grades kindergarten through fifth grade. The TASC program targets children that are most in need of services as well as “high-risk” schools. TASC is funded by the Louisiana Commission on Law Enforcement.

FYSC – Designed to offer services for youth and families in a convenient and caring environment, FYSC is funded by the East Baton Rouge Parish School Board, Sheriff’s Office, District Attorney’s Office, Mayor - President’s Office and private grants.

Basis of presentation

East Baton Rouge Truancy Assessment, Inc. prepares its financial statements on the accrual basis of accounting. The significant accounting policies are described below to enhance the usefulness of the financial statements.

The statement of activities presents expenses of East Baton Rouge Truancy Assessment, Inc. functionally by program services, fundraising, and management and general.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with East Baton Rouge Truancy Assessment, Inc.'s financial statements for the year ended June 30, 2021, from which the summarized information was derived.

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 revenues and expenses during the reported period. Actual results could differ from those estimates. Estimates are used primarily when accounting for the allowance for doubtful accounts, depreciation, prepaid assets, accrued liabilities and in-kind revenues.

Income tax status

East Baton Rouge Truancy Assessment, Inc. qualifies as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code; therefore, the financial statements have no provision for federal and state income tax.

East Baton Rouge Truancy Assessment, Inc. follows FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management has determined that there is no impact to the financial statements as a result of ASC 740-10. East Baton Rouge Truancy Assessment, Inc.'s open audit periods are 2020 through 2022.

Cash and cash equivalents

East Baton Rouge Truancy Assessment, Inc. considers all highly liquid investments, money market funds and certificates of deposit with a maturity of three months or less at the date of acquisition to be cash equivalents. There were no cash equivalents at June 30, 2022.

Accounts receivable

Accounts receivable are recorded at cost, net of an allowance for doubtful accounts. Management believes all accounts are collectible; therefore, an allowance has not been recorded at June 30, 2022. The organization does not require collateral for its receivables, and uses the specific identification allowance method, charging off receivables on a case by case basis.

Property and equipment

Property is stated at cost, or fair market value if donated, and depreciated over the estimated useful lives using the straight-line method for values in excess of \$500. Maintenance and repairs expenditures are expensed as incurred.

Revenue recognition

Contributions received are recorded as increases in net assets without donor restrictions, or increases in net assets with donor restrictions depending on the existence and/or nature of

any donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without restrictions if the restrictions expire (that is, when a stipulated time ends or a purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. 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.

Grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreements. Advances under the grants are recorded as unearned income until such time as they can be recognized as revenue.

NOTE 2 – GRANTS RECEIVABLE

At June 30, 2022, grants receivable were as follows:

	<u>Amount</u>
Louisiana Commission on Law Enforcement	\$105,012
East Baton Rouge District Attorney	100,000
	<u>\$205,012</u>

NOTE 3 – PROPERTY AND EQUIPMENT

At June 30, 2022, property and equipment was as follows:

<u>Description</u>	<u>Amount</u>
Land	\$ 73,365
Leasehold improvements	673,922
Equipment	206,718
Parking lot	52,423
Software	43,716
	<u>1,050,144</u>
Less accumulated depreciation	(634,585)
	<u>\$415,559</u>

Depreciation expense for the year ended June 30, 2022 was \$45,724.

The organization purchased leasehold improvements during the year ended June 30, 2022 at a cost of \$33,463, and equipment at a cost of \$8,594.

NOTE 4 – LINE OF CREDIT

The organization has a \$20,000 revolving line of credit with a bank, of which \$1,193 was drawn as of June 30, 2022, bearing interest at 7.25% per annum, unsecured.

NOTE 5 – IN-KIND CONTRIBUTIONS

The East Baton Rouge School System and the Sheriff's Office each provide an employee on an in-kind basis. The estimated value of the in-kind contribution of the employees recognized in the statement of activities is \$97,996 for the year ended June 30, 2022 with the in-kind expenses of the same amount included in salaries.

The Louisiana Department of Education provides office space on an in-kind basis. The estimated value of the in-kind contribution of the facilities' rent recognized in the statement of activities is \$347,460 for the year ended June 30, 2022. The related in-kind expenses included in occupancy in-kind in the statement of activities is also \$347,460.

NOTE 6 – OPERATING LEASES

The organization leases a portion of the facilities that it receives in-kind from the Louisiana Department of Education to various other entities under separate operating leases. As of June 30, 2022, all leases were on a month to month basis.

NOTE 7 – BOARD OF DIRECTORS COMPENSATION

The Board of Directors is a voluntary board, receiving no compensation or per diem.

NOTE 8 – CONCENTRATIONS

The organization receives revenue through grants and contracts administered by the State of Louisiana. The grant contract amounts are appropriated each year by the state government. If significant budget cuts were to be made at the state level, the amount of funds received by the organization could be reduced by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year.

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

At June 30, 2022, the organization had \$358,229 of financial assets available within one year of the statement of financial position date to meet cash needs for general and operating expenditures, consisting of cash and equivalents of \$153,217 and grants receivable of \$205,012.

As part of the organization's liquidity management plan, TASC maintains a \$20,000 line of credit, as discussed in Note 4 and is also periodically provided a bridge loan from the East Baton Rouge Parish School System.

NOTE 10 – ALLOCATION OF FUNCTIONAL EXPENSES

The Statement of Functional Expenses reports certain categories of expenses that are attributable to more than one program or support function. Therefore, these expenses

require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, employee benefits and professional fees, which are allocated on the basis of estimates of time and effort.

NOTE 11 – SUBSEQUENT EVENTS

Management of East Baton Rouge Truancy Assessment, Inc. has evaluated subsequent events through December 15, 2022, the date that these financial statements were available to be issued and has determined that there are no significant subsequent events that require recognition or disclosure through that date.

John L. McKowen
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
East Baton Rouge Truancy Assessment, Inc.
Baton Rouge, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of East Baton Rouge Truancy Assessment, Inc., which comprise the statement of financial position as of June 30, 2022 and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 15, 2022.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered East Baton Rouge Truancy Assessment, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of East Baton Rouge Truancy Assessment, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of East Baton Rouge Truancy Assessment, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be

material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during the course of my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify one deficiency in internal control, described in the accompanying schedule of findings and responses that I consider to be a significant deficiency (2022-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether East Baton Rouge Truancy Assessment, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

East Baton Rouge Truancy Assessment, Inc.'s Response to Findings

East Baton Rouge Truancy Assessment, Inc.'s response to the finding in my audit is described in the accompanying schedule of finding and responses. East Baton Rouge Truancy Assessment, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Under Louisiana Revised Statute 24:513, the Legislative Auditor distributes this report as a public document.



John L. McKowen, CPA

Baton Rouge, Louisiana
December 15, 2022

East Baton Rouge Truancy Assessment, Inc.
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND RESPONSES
For the year ended June 30, 2022

Significant Deficiencies

2022-001 Segregation of duties

Condition: Due to the relatively small size of the organization, ideal segregation of duties cannot be achieved. This is a repeat finding from the prior year.

Criteria: The organization should separate responsibilities for authorizing transactions, recording transactions, and custody of assets.

Cause: The size of the organization does not permit proper segregation of duties.

Effect: The lack of segregation of duties increases the risk of fraud related to the misappropriation of assets, financial statement misstatements, or both.

Auditor's Recommendation: While it may not be cost effective to justify implementing a full segregation of duties for an extensive system of internal control in all areas, I believe that it is important that management and those charged with governance be made aware that some weaknesses exist and that they should continue to apply diligent oversight and monitoring of activities.

Management's Response: The organization has implemented all suggested safeguards. Debit card purchases are approved by the director and a board member. Bank reconciliations are performed by a bookkeeper on a monthly basis, and the reports are provided to board members at each monthly board meeting. Checks in excess of \$500 require dual signatures. Management will continue to work more efficiently and diligently with the board in providing information and documents to assist in improving oversight and monitoring of all activities.

East Baton Rouge Truancy Assessment, Inc.
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
For the year ended June 30, 2022

Significant Deficiencies

2021-001 Segregation of duties

Condition: Due to the relatively small size of the organization, ideal segregation of duties cannot be achieved. This is a repeat finding from the prior year.

Criteria: The organization should separate responsibilities for authorizing transactions, recording those transactions, and custody of assets.

Cause: The size of the organization does not permit proper segregation of duties.

Effect: The lack of segregation of duties increases the risk of fraud related to the misappropriation of assets, financial statement misstatements, or both.

Auditor's Recommendation: While it may not be cost effective to justify implementing a full segregation of duties for an extensive system of internal control in all areas, I believe that it is important that management and those charged with governance are aware that some weaknesses exist and that they should continue to apply diligent oversight and monitoring of activities.

Management's Response: The organization has implemented all suggested safeguards. Debit card purchases are approved by the director and a board member. Bank reconciliations are performed by a bookkeeper on a monthly basis, and the reports are provided to board members at each monthly board meeting. Checks in excess of \$500 require dual signatures. Management will continue to work more efficiently and diligently with the board in providing information and documents to assist in improving oversight and monitoring of all activities.

Status: Finding repeats in the current year as *2022-001*

East Baton Rouge Truancy Assessment, Inc.
Baton Rouge, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

For the year ended June 30, 2022

AGENCY HEAD NAME: Jennie Ponder, Executive Director

Salary	\$89,800
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John L. McKowen
Certified Public Accountant

2178 Myrtle Avenue
Baton Rouge, Louisiana 70806

Office (225) 615-7844
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of East Baton Rouge Truancy Assessment, Inc. (the Organization) and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. East Baton Rouge Truancy Assessment, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

East Baton Rouge Truancy Assessment, Inc. (the Organization) 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 C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
The Organization has written policies and procedures that address budgeting.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
The Organization has written policies and procedures that address purchasing.
 - c) ***Disbursements***, including processing, reviewing, and approving.
The Organization has written policies and procedures that address disbursements.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

The Organization has written policies and procedures that address receipts/collections.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

The Organization has written policies and procedures that address payroll/personnel.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The Organization has written policies and procedures that address contracting.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

The Organization has written policies and procedures that address credit cards.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

The Organization has written policies and procedures that address travel and expense reimbursement.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Not applicable, the Organization is a nonprofit entity.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The Organization has written policies and procedures that address deb service.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The Organization has written policies and procedures that address information technology disaster recovery/business continuity.

- l) **Sexual Harassment.** including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The Organization has written policies and procedures that address sexual harassment.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

The board of directors met nine times during the year with a quorum present.

For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

The minutes referenced budget to actual comparisons, including financial activity relating to public funds.

For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Not applicable to nonprofit entities.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Bank reconciliations were not prepared within 2 months of the related statement closing date.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Bank reconciliations do not include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Management has no documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Management represents that there are two deposit sites and two collection locations.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Employees that are responsible for cash collections do not share cash drawers/registers.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

Each employee responsible for collecting cash is not responsible for preparing/making bank deposits.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

The employee responsible for reconciling cash collections to the general by revenue source and/or agency fund additions, is not responsible for collecting cash.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

There was no insurance policy for employee theft in force during the fiscal period.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Not applicable. There were no collections of actual cash.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Collection documentation was traced to the deposit slip.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Deposit slip totals were traced to the actual deposit per the bank statement.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Deposits were made within one business day of receipt.

- e) Trace the actual deposit per the bank statement to the general ledger.

Deposits per the bank statement were traced to the general ledger.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Management represents that there are two locations that process payments.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

- b) At least two employees are involved in processing and approving payments to vendors.

At least two employees are involved in processing and approving payments to vendors.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

The employee responsible for processing payments is prohibited from adding/modifying vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

The disbursements matched the related original itemized invoice and supporting documentation indicated that deliverables included on the invoice were received by the entity.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

The disbursement documentation included evidence of segregation of duties.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

The listing was obtained.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception

reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

There is evidence that the statement and supporting documentation was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

There were no finance charges assessed on the selected statements.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

The itemized receipts described above were obtained along with acceptable supporting documentation.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Not applicable, there were no reimbursements using a per diem.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

The reimbursements were supported by original itemized receipts that identified precisely what was purchased.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Each reimbursement was supported by documentation of the business/public purpose.

Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

None of the contracts observed required bids in accordance with the Louisiana Public Bid Law.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment was approval documented).

There were no contract amendments.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

The invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Done.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is

earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

All selected employees documented their daily attendance and leave.

- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.

Supervisors approved the attendance and leave of the selected employees.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

- d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

The rate paid to the employees agree to the authorized salary/pay rate found within the personnel file.

- 18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

Management represents that there was one employee termination during the fiscal period. No exceptions were noted with the above procedures.

- 19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Management represents that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.

Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above: obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Not applicable to nonprofit entities.

- b. Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Not applicable.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued.

Not applicable to nonprofit entities..

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

The Organization was in compliance.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Not applicable, there were no misappropriations of assets.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

The entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

I performed the procedure and discussed the results with management.

- b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

I performed the procedure and discussed the results with management.

- c. Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

I performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Not applicable to nonprofit entities.

27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Not applicable.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:

- a. Number and percentage of public servants in the agency who have completed the training requirements;
- b. Number of sexual harassment complaints received by the agency;
- c. Number of complaints which resulted in a finding that sexual harassment occurred;
- d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e. Amount of time it took to resolve each complaint.

Not applicable.

Management's Responses

3 – The Organization will see that its contract accountant reconciles the bank statements within two months of the statement closing dates; will have a member of management/board member who does not handle cash, post ledgers, or issue checks review each bank reconciliation; and research reconciling items that have been outstanding for more than 12 months from the statement closing date.

6 – Management will seek quotes for additional insurance covering employee theft and discuss its finding with the board of directors.

I was engaged by East Baton Rouge Truancy Assessment, Inc. to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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 those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of East Baton Rouge Truancy Assessment, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.



John L. McKowen, CPA
Baton Rouge, Louisiana
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