

NZBC URBAN CORPORATION, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2022

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
NZBC Urban Corporation, Inc.
Bossier City, Louisiana

I have reviewed the accompanying financial statements of NZBC Urban Corporation, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am 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.

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. The information was subject to my review engagement; however, I have not audited the supplementary information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Judy Moncrief CPA LLC
Shreveport, Louisiana
May 17, 2024

**NZBC URBAN CORPORATION, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2022**

	As Of December 31, 2022
ASSETS:	
Cash	\$ 166,164
	<u>\$ 166,164</u>
 LIABILITIES AND NET ASSETS:	
 LIABILITIES	
SBA Loan	<u>72,000</u>
Total Liabilities	72,000
 NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS	<u>94,164</u>
	<u>\$ 166,164</u>

The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

**NZBC URBAN CORPORATION, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDING DECEMBER 31, 2022**

	For the Year Ended December 31, 2022
	<u> </u>
REVENUES	
Parent Payment Received	\$ 1,671
Public Funding	496,565
Other Income	-
	<u> </u>
TOTAL REVENUES	\$ 498,236
 EXPENSES	
Advertising	\$ 2,437
Contract Services	4,341
Dues, Memberships, and Licenses	10,705
Insurance	943
Interest Expense	3,944
Legal and Other Professional Fees	1,452
Meals and Entertainment	6,984
Miscellaneous Expense	15,570
Office Supplies	89,773
Payroll Expense	273,960
Payroll Taxes	26,295
Rent Expense	3,143
Repairs and Maintenance	5,602
Supplies	19,390
Utilities and Telephone	19,148
	<u> </u>
TOTAL EXPENSES	483,687
 CHANGE IN NET ASSETS	 14,549
BEGINNING NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS	<u>79,615</u>
ENDING NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS	<u><u>\$ 94,164</u></u>

The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

NZBC URBAN CORPORATION, INC.
STATEMENTS OF ACTIVITIES (Continued)
FUNCTIONAL ALLOCATION FOR THE YEAR ENDING DECEMBER 31, 2022

	<u>Administrative</u>	<u>Program</u>	<u>For the Year Ended December 31, 2022</u>
REVENUES			
Parent Payment Received	\$	\$ 1,671	\$ 1,671
Public Funding		496,565	496,565
Interest Income		-	-
Other Income		-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 498,236</u>	<u>\$ 498,236</u>
EXPENSES			
Advertising	\$	\$ 2,437	\$ 2,437
Contract Services		4,341	4,341
Dues, Memberships, and Licenses		10,705	10,705
Insurance		943	943
Interest		3,944	3,944
Legal and Other Professional Fees		1,452	1,452
Meals and Entertainment		6,984	6,984
Miscellaneous Expense		15,570	15,570
Office Supplies		89,773	89,773
Payroll Expense		273,960	273,960
Payroll Taxes		26,295	26,295
Rent Expense		3,143	3,143
Repairs and Maintenance		5,602	5,602
Supplies		19,390	19,390
Utilities and Telephone		19,148	19,148
TOTAL EXPENSES	<u>-</u>	<u>483,687</u>	<u>483,687</u>
CHANGE IN NET ASSETS			14,549
BEGINNING NET ASSETS WITHOUT DONOR RESTRICTIONS			79,615
ENDING NET ASSETS WITHOUT DONOR RESTRICTIONS			<u><u>\$ 94,164</u></u>

The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

NZBC URBAN CORPORATION, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDING DECEMBER 31, 2022

	For the Year Ended December 31, 2022
CASH FLOWS FROM OPERATIONS	
Parent Payment Received	\$ 1,671
Public Funding	496,565
Interest Income	-
Other Income	-
	-
TOTAL RECEIPTS	\$ 498,236
EXPENSES	
Advertising	\$ 2,437
Contract Services	4,341
Dues, Memberships, and Licenses	10,705
Insurance	943
Interest	3,944
Legal and Other Professional Fees	1,452
Meals and Entertainment	6,984
Miscellaneous Expense	15,570
Office Supplies	89,773
Payroll Expense	273,960
Payroll Taxes	26,295
Rent Expense	3,143
Repairs and Maintenance	5,602
Supplies	19,390
Utilities and Telephone	19,148
	19,148
TOTAL EXPENDITURES	483,687
NET CASH PROVIDED BY OPERATING ACTIVITIES	14,549
PROVIDED BY INVESTING ACTIVITIES	
Loans	-
	-
NET INCREASE (DECREASE) IN CASH	14,549
CASH AT BEGINNING OF YEAR	151,615
CASH AT END OF YEAR	\$ 166,164

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

See Accountant's Review Report

NZBC URBAN CORPORATION, INC.
STATEMENTS OF CASH FLOWS (Continued)
FOR THE YEAR ENDING DECEMBER 31, 2022

	For the Year Ended December 31, 2022
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase (Decrease) in Net Assets	\$ 14,549
Depreciation	-
Accounts Payable	-
Other	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 14,549

The accompanying notes are an integral part of these financial statements.
See Accountant's Review Report

NZBC URBAN CORPORATION, INC.
NOTES TO FINANCIAL STATEMENTS
AT AND FOR THE YEAR ENDING DECEMBER 31, 2022

NOTE 1 – ORGANIZATION

NZBC Urban Corporation, Inc. (the Corporation) is organized as a tax-exempt corporation under the laws of the State of Louisiana and recognized under IRS code section 501(C)(3). The Corporation operates ABC Learning Center which offers preschool and childcare for infants and toddlers in the Shreveport-Bossier City, Louisiana area.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Cash Equivalents

For the statement of cash flows, all unrestricted investment instruments with original maturities of three months or less are cash equivalents. The Corporation has no cash equivalents at December 31, 2022.

Trade Accounts Receivable

Typically, no accounts receivable exist for the Corporation as collections are advance payments for preschool and childcare services.

Impairment of Long-Lived Assets

The Corporation reviews long lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. To date, there have been no such losses.

Depreciation

Depreciation is provided on buildings and equipment using the straight-line method in amounts sufficient to write off the cost of such assets over their estimated useful lives. Maintenance and repairs are charged against operation while renewals and betterments are capitalized. Buildings and improvements are depreciated over forty and ten years respectively while all other assets are depreciated over a three, five- or seven-year time period. As of December 31, 2022, the Corporation uses the buildings and equipment of the sponsoring church and does not maintain fixed assets within the Corporation.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts 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.

Classification of Net Assets

Net assets of the Corporation are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets with Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Corporation. Certain restrictions may need to be maintained in perpetuity.

These notes are an integral part of the accompanying financial statements.

NZBC URBAN CORPORATION, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
AT AND FOR THE YEAR ENDING DECEMBER 31, 2022

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

All net assets of the Corporation at December 31, 2022 were considered to be net assets without donor restrictions.

Income Taxes

The NZBC Urban Corporation, Inc. has received an exemption from Federal income taxes under Section 501(C)(3) of the Internal Revenue Code of 1954, as amended. There was no unrelated business income for the period ended December 31, 2022, which is not covered by this exemption.

Advertising

Advertising costs are expensed as incurred or the first time the advertising takes place. Current year advertising costs totaled \$2,437.

Functional Allocation of Expenses

Expenditures incurred in connection with Corporation operations have been summarized as follows:

Program Services	\$483,687
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Subsequent Events

The Corporation has evaluated subsequent events through May 17, 2024, the date that the financial statements are available to be issued for events requiring recording or disclosure in the Corporation's financial statements.

NOTE 3 – ADOPTION OF ACCOUNTING PRONOUNCEMENT

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three classes to two – net assets with donor restrictions and net assets without donor restrictions. The ASU will also require changes in the way certain information is aggregated and reported by the Corporation, including required disclosures about liquidity and availability of resources and increased disclosures on functional expenses. The new standard is effective for the Corporation's year ending December 31, 2018, and thereafter and must be applied on a retrospective basis. The Corporation adopted the ASU effective July 1, 2018. Adoption of the ASU did not result in any reclassifications or restatements to net assets or changes in net assets.

NOTE 4 – LIQUIDITY

At December 31, 2022, the Corporation has \$166,164 cash and equivalents available to meet needs for general expenditures consisting of cash of \$166,164 and no accounts receivable. None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the cash needs of the Corporation in the next twelve months.

The Corporation manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. Cash needs of the Corporation are expected to be met on a monthly basis from the grant funds collected.

These notes are an integral part of the accompanying financial statements.

NZBC URBAN CORPORATION, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
AT AND FOR THE YEAR ENDING DECEMBER 31, 2022

NOTE 5 – FUNCTIONAL EXPENSES

The Corporation operates a preschool and childcare facility serving the Shreveport-Bossier City, Louisiana area. The cost of providing program services and supporting activities has been summarized on a functional basis in the table below. Expenses directly attributable to a specific functional activity of the are reported as expenses of those functional activities. There are no functional expenses that require allocation between activities.

	Program Services
Advertising	2,437
Contract Services	4,341
Dues, Memberships, and Licenses	10,705
Insurance	943
Interest Expense	3,944
Legal and Other Professional Fees	1,452
Meals and Entertainment	6,984
Miscellaneous	15,570
Office Supplies	89,773
Payroll Expense	273,960
Payroll Taxes	26,295
Rent Expense	3,143
Repairs and Maintenance	5,602
Supplies	19,390
Utilities and Telephone	19,148
	<u>483,687</u>

NOTE 6 – STATE FINANCIAL ASSISTANCE

At December 31, 2022, the Corporation has a program which qualified as State of Louisiana financial assistance. During the year, the Corporation received \$496,565 in the form of grant proceeds from the Louisiana Department of Education.

NOTE 7 – CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS

The Corporation’s primary source of revenue is from the Louisiana Department of Education. The operations of the Corporation are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, the Louisiana Department of Education. Such administrative directives, rules and regulations are subject to change by an act of state regulation, or an administrative change mandated by Louisiana Department of Education. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

These notes are an integral part of the accompanying financial statements.

SUPPLEMENTARY INFORMATION

NZBC URBAN CORPORATION, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDING DECEMBER 31, 2022

AGENCY HEAD NAME: Lauren S. Allen-Givens and Ashley N. Jenkins	For the Year Ended December 31, 2022	
	Allen- Givens	Jenkins
Salaries	\$ 45,500.00	\$ 45,500.00
Benefits-Insurance	0.00	0.00
Benefits-Retirement	0.00	0.00
Deferred Compensation (Contributions Made by the Agency)	0.00	0.00
Benefits-Other	0.00	0.00
Car Allowance	0.00	0.00
Vehicle Provided by Government	0.00	0.00
Cell Phone	0.00	0.00
Dues	0.00	0.00
Vehicle Rental	0.00	0.00
Per Diem	0.00	0.00
Reimbursements	0.00	0.00
Travel	0.00	0.00
Registration Fees	0.00	0.00
Conference Travel	0.00	0.00
Housing	0.00	0.00
Unvouchered Expenses	0.00	0.00
Special Meals	0.00	0.00
Other	0.00	0.00
	\$ 45,500.00	\$ 45,500.00

NZBC URBAN CORPORATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2022

None.

JUDY MONCRIEF CPA LLC

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Phone (318) 683-1002 Fax (318) 670-8021 Email jemcpa@att.net

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of NZBC Urban Corporation, Inc. and the Louisiana Legislative Auditor:

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, 2022, 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, 2022. 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, 2022:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Childcare Assistance Program	2022		438,978
Nonpublic Schools Early Childhood Development Program	2022		57,587
Total Expenditures			496,565

The Agency represented that they received no state or local government grant awards during the fiscal year ended December 31, 2022.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

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

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

All of the disbursements were coded to the correct fund and general ledger account.

5. Report on whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

The Agency's policies and procedures state that the executive director must approve all disbursements, with subsequent approval by the full board. Documentation supporting each of the selected disbursements included the signature of the executive director. In addition, approval by the full board for each of the disbursements was traced to the Agency's minute book.

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

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

Eligibility

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

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No 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.

The selected disbursements included two federal grant awards that were closed out during the fiscal year. We compared the close-out reports for these two federal grant awards with the

Agency's financial records. The amounts reported in the close-out reports agreed with the Agency's financial records.

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.

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.

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.

The Agency provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

State Audit Law

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

The agency's report was not submitted to the Legislative Auditor before the statutory due date of June 30, 2023.

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

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

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.

In the agreed-upon procedures engagement for the year ended December 31, 2021, we did not report any suggestions, exceptions, recommendations, and/or comments.

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.

Judy Moncrief CPA LLC
Shreveport, Louisiana
May 17, 2024

ATTACHMENTS:

SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

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

May 16, 2024 (Date Transmitted)

Judy Moncrief CPA LLC (CPA Firm Name)

910 Pierremont Road, Suite 311 (CPA Firm Address)

Shreveport, Louisiana (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022 (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.

_____ Secretary _____ Date

_____ Treasurer _____ Date

_____ President _____ Date