

**Geaux 4 Kids
Bossier City, Louisiana**

**Financial Statements
And
Report on Agreed-Upon Procedures**

As of and for the Years Ended December 31, 2022 and 2021

Geaux 4 Kids
Bossier City, Louisiana

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Independent Accountants' Review Report

To the Board of Directors
Geaux 4 Kids
Bossier City, Louisiana

We have reviewed the accompanying financial statements of Geaux 4 Kids (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

We are required to be independent of Geaux 4 Kids and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountants' Conclusion

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

Supplementary Information

The supplementary information included in the accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplemental information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.



Cook & Morehart
Certified Public Accountants
July 10, 2024

Geaux 4 Kids
 Bossier City, Louisiana
 Statements of Financial Position
 December 31, 2022 and 2021

ASSETS

	2022	2021
Current assets:		
Cash and cash equivalents	\$ 186,506	\$ 90,705
Grants receivable	74,359	106,815
Prepaid expenses	2,000	
Total current assets	262,865	197,520
Property and equipment	14,141	14,141
Accumulated depreciation	(5,878)	(3,621)
Net property and equipment	8,263	10,520
Total Assets	\$ 271,128	\$ 208,040

LIABILITIES AND NET ASSETS

Current liabilities:		
Accrued liabilities	\$ 3,982	\$ 2,361
Loan payable		16,831
Total current liabilities	3,982	19,192
Net assets:		
Without donor restrictions	267,146	188,848
Total net assets	267,146	188,848
Total Liabilities and Net Assets	\$ 271,128	\$ 208,040

See accompanying notes and independent accountants' review report.

Geaux 4 Kids
 Bossier City, Louisiana
 Statements of Activities
 For the Years Ended December 31, 2022 and 2021

	Without Donor Restrictions	
	2022	2021
REVENUES, GAINS AND OTHER SUPPORT		
Government grants	\$ 391,750	\$ 434,622
Contributions of financial assets	156,344	107,396
Special events revenue	47,116	8,715
Gain on forgiveness of loan	16,831	
Total revenues, gains and other support	612,041	550,733
EXPENSES		
Program	397,269	346,924
Management and general	89,307	92,572
Fund-raising	47,167	32,228
Total expenses	533,743	471,724
Changes in net assets	78,298	79,009
Net assets as of beginning of year	188,848	109,839
Net assets as of end of year	\$ 267,146	\$ 188,848

See accompanying notes and independent accountants' review report.

Geaux 4 Kids
Bossier City, Louisiana
Statement of Functional Expenses
For the Year Ended December 31, 2022

	Program Expenses	Management and General	Fundraising	Total
Advertising and marketing	\$ 5,965	\$	\$	\$ 5,965
Bag materials and supplies	262,600			262,600
Consultants		58,750		58,750
Contract labor	5,953			5,953
Depreciation		2,257		2,257
Development			2,590	2,590
Dues and subscriptions		2,009		2,009
Equipment	2,075			2,075
Insurance		5,252		5,252
Interest expense		1,449		1,449
Legal and professional		1,900		1,900
Office expense		4,574		4,574
Other	1,551	2,032	141	3,724
Salaries and benefits	85,611	6,500	19,500	111,611
Special events			24,936	24,936
Supplies	3,115			3,115
Telephone		4,584		4,584
Travel	22,027			22,027
Auto	8,372			8,372
	<u>397,269</u>	<u>89,307</u>	<u>47,167</u>	<u>533,743</u>
Total expenses	<u>\$ 397,269</u>	<u>\$ 89,307</u>	<u>\$ 47,167</u>	<u>\$ 533,743</u>

See accompanying notes and independent accountants' review report.

Geaux 4 Kids
Bossier City, Louisiana
Statement of Functional Expenses
For the Year Ended December 31, 2021

	Program Expenses	Management and General	Fundraising	Total
Advertising and marketing	\$ 1,929	\$	\$	\$ 1,929
Bag materials and supplies	211,381			211,381
Consultants		64,500		64,500
Depreciation		1,662		1,662
Development			715	715
Dues and subscriptions		2,041		2,041
Equipment	6,689			6,689
Insurance		698		698
Interest expense		4,114		4,114
Office expense		8,176		8,176
Other	1,626	1,915	577	4,118
Salaries and benefits	83,451	6,500	19,500	109,451
Special events			11,436	11,436
Supplies	5,837			5,837
Telephone		2,966		2,966
Travel	32,495			32,495
Auto	3,516			3,516
	<u>346,924</u>	<u>92,572</u>	<u>32,228</u>	<u>471,724</u>
Total expenses	<u>\$ 346,924</u>	<u>\$ 92,572</u>	<u>\$ 32,228</u>	<u>\$ 471,724</u>

See accompanying notes and independent accountants' review report.

Geaux 4 Kids
Bossier City, Louisiana
Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
Operating Activities		
Changes in net assets	\$ 78,298	\$ 79,009
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	2,257	1,662
Gain on forgiveness of loan	(16,831)	
(Increase) decrease in:		
Grants receivable	32,456	10,395
Other assets	(2,000)	
Increase (decrease) in:		
Accrued liabilities	1,621	2,045
Net cash provided by operating activities	95,801	93,111
Investing Activities:		
Payments for property and equipment		(10,000)
Net cash (used in) investing activities		(10,000)
Financing Activities		
Proceeds from loan payable		16,831
Proceeds from line of credit	105,000	197,000
Payments on line of credit	(105,000)	(237,000)
Net cash (used in) financing activities		(23,169)
Net increase in cash and cash equivalents	95,801	59,942
Cash and cash equivalents as of beginning of year	90,705	30,763
Cash and cash equivalents as of end of year	\$ 186,506	\$ 90,705
Supplemental disclosures:		
Cash paid for interest	\$ 1,449	\$ 4,114

See accompanying notes and independent accountants' review report.

Geaux 4 Kids
Bossier City, Louisiana
Notes to Financial Statements
December 31, 2022 and 2021

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Geaux 4 Kids is a nonprofit corporation under the laws of the State of Louisiana. Geaux 4 Kids is an organization of volunteers and professional staff, dedicated to promoting, supporting, and providing ease to the emergency transition into the protective custody of foster care. The sources of revenue for the organization consist primarily of contractual revenue from the State of Louisiana and contributions.

B. Basis of Accounting

The financial statements of Geaux 4 Kids have been prepared on the accrual basis of accounting.

C. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

D. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of Geaux 4 Kid's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Geaux 4 Kids or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. Geaux 4 Kids has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

E. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, Geaux 4 Kids considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

(Continued)

Geaux 4 Kids
Bossier City, Louisiana
Notes to Financial Statements
December 31, 2022 and 2021
(Continued)

F. Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset.

G. Contributions

Contributions received are recorded as increase in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), 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. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

H. Income Tax Status

Geaux 4 Kids is a nonprofit organization exempt from Federal income tax under IRS Code Section 501 (c) (3) of the Internal Revenue Code and therefore, is not subject to income taxes. However, income from certain activities not directly related to Geaux 4 Kids' tax-exempt purpose is subject to taxation as unrelated business income. Geaux 4 Kids had no such income for this period. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ended December 31, 2020, 2021, and 2022 are subject to examination by the IRS, generally three years after they were filed.

I. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs are directly charged to the function they benefit. Expenses are allocated to functions based upon management's equitable determination.

(2) Concentrations of Credit Risk

Financial instruments that potentially subject Geaux 4 Kids to concentrations of credit risk consist principally of temporary cash investments and grant receivables.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of December 31, 2022 and 2021, Geaux 4 Kids had no significant concentrations of credit risk in relation to grant receivables.

Geaux 4 Kids maintains cash balances at financial institution located in the Bossier City area. Accounts at that institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2022, total cash balances held at financial institutions was \$180,471, all of which was secured by FDIC insurance. At December 31, 2021, total cash balances held at financial institutions was \$103,392, all of which was secured by FDIC insurance.

(Continued)

Geaux 4 Kids
 Bossier City, Louisiana
 Notes to Financial Statements
 December 31, 2022 and 2021
 (Continued)

(3) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at December 31, 2022 and 2021, but received after those dates. Management has determined that the allowance for bad debts is not material.

(4) Accrued Liabilities

Accrued liabilities at December 31, 2022 and 2021 consisted of the following:

	2022	2021
Payroll taxes payable	\$ 3,982	\$ 2,361

(5) Liquidity and Availability of Financial Assets

Geaux 4 Kids monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. Geaux 4 Kids has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

	2022	2021
Financial assets at year-end:		
Cash and cash equivalents	\$ 186,506	\$ 90,705
Grants receivable	74,359	106,815
Total financial assets	260,865	197,520

Financial assets available to meet cash needs for general expenditures within one year	\$ 260,865	\$ 197,520
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In addition to financial assets available to meet general expenditures over the year, Geaux 4 Kids operates with a balanced budget and anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of Geaux 4 Kids' cash and shows positive cash generated by operations of \$95,801 and \$93,111, for fiscal years ending December 31, 2022 and 2021, respectively. Geaux 4 Kids also utilizes a revolving line of credit to meet cash needs when necessary.

(6) Net Assets

Net assets at December 31, 2022 and 2021, consisted of the following:

	2022	2021
Net Assets Without Donor Restrictions:		
Undesignated	\$ 258,883	\$ 178,328
Net investment in property and equipment	8,263	10,520
Total net assets without donor restrictions	267,146	188,848
Total net assets	\$ 267,146	\$ 188,848

(Continued)

Geaux 4 Kids
 Bossier City, Louisiana
 Notes to Financial Statements
 December 31, 2022 and 2021
 (Continued)

(7) Property and Equipment

Property and equipment at December 31, 2022, with estimated depreciable life, are summarized as follows:

Furniture, fixtures, equipment	5 – 7 years	\$	14,141
Accumulated depreciation			<u>(5,878)</u>
			<u>\$ 8,263</u>

Depreciation expense for the year ended December 31, 2022 was \$2,257.

Property and equipment at December 31, 2021, with estimated depreciable life, are summarized as follows:

Furniture, fixtures, equipment	5 – 7 years	\$	14,141
Accumulated depreciation			<u>(3,621)</u>
			<u>\$ 10,520</u>

Depreciation expense for the year ended December 31, 2021 was \$1,662.

(8) Advertising Costs

Advertising costs are charges to expense as incurred. Advertising costs totaled \$5,965 and \$1,929 for the years ended December 31, 2022 and 2021, respectively.

(9) Contractual Revenue – Grants

During the years ended December 31, 2022 and 2021, Geaux 4 Kids received contractual revenue from the State of Louisiana totaling \$391,750 and \$434,622, respectively, for programming expenses. The continued existence of these funds is based on annual contract renewals with the State.

(10) Line of Credit

Geaux 4 Kids had a revolving line of credit in the amount of \$250,150. The line of credit has a variable interest rate based upon the Wall Street Journal Prime Rate, which was 3.25% at December 31, 2020. The line of credit was renewed on October 25, 2021, in the amount of \$250,150, with an interest rate of 4.25%. The line of credit was renewed again on August 29, 2022, in the amount of \$266,576, with a variable interest rate based upon the Wall Street Journal Prime Rate, which was 5.5% as of August 29, 2022, with a maturity date of May 29, 2023. The line of credit was renewed again on April 12, 2023, in the amount of \$80,000, with a variable interest rate based upon Wall Street Journal Prime Rate, which was 8.0% as of date of renewal. The line of credit was renewed again on November 29, 2023, in the amount of \$160,352, with a variable interest rate based upon Wall Street Journal Prime Rate, which was 8.5% as of date of renewal. The line of credit has a maturity date of August 29, 2024. The balance outstanding on the line of credit as of December 31, 2022 and 2021 was \$0 and \$0, respectively. The line of credit is secured by a security interest in any all all funds that Geaux 4 Kids may now or in the future have on deposit with the lender.

Interest expense incurred on the line of credit for the years ended December 31, 2022 and 2021 was \$1,449 and \$4,114, respectively.

(Continued)

Geaux 4 Kids
Bossier City, Louisiana
Notes to Financial Statements
December 31, 2022 and 2021
(Continued)

(11) Loan Payable

In March 2021, Geaux 4 Kids received loan proceeds in the amount of approximately \$16,831 and under the Paycheck Protection Program ("PPP"). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The loan and accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four week period. The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. Geaux 4 Kids intends to use the proceeds for purposes consistent with the PPP.

In February 2022, Geaux 4 Kids received loan forgiveness in the amount of \$16,831, for the "PPP" loan received in March 2021. The forgiveness is recognized as gain on forgiveness of loan on the statement of activities for the year ended December 31, 2022.

(12) Subsequent Events

Subsequent events have been evaluated through July 10, 2024, the date the financial statements were available to be issued.

Geaux 4 Kids
Bossier City, Louisiana
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Years Ended December 31, 2022 and 2021

Agency Head: Kaye-Celeste Kilpatrick, Executive Director

<u>Purpose</u>	<u>2022</u>	<u>2021</u>
Salary	\$ 65,000	\$ 65,000
Benefits - Insurance	6,000	6,000
Per Diem	2,760	4,320
Reimbursements	524	4,722
Travel	15,024	20,837

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Independent Accountants' Report On Applying Agreed-Upon Procedures

To the Board of Directors
Geaux 4 Kids
Bossier City, Louisiana

We have performed the procedures enumerated below on Geaux 4 Kids's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal years ended December 31, 2022 and 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Geaux 4 Kids' management is responsible for its financial records and compliance with applicable laws and regulations.

Geaux 4 Kids 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 Geaux 4 Kids' compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the years ended December 31, 2022 and 2021. 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.

We obtained 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.

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.

Six disbursements were selected from each grant administered.

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.

The payments selected for testing were for the proper amount and payee in the supporting documentation.

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

The payments selected were coded to the correct fund and general ledger account.

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

The payments selected were all approved in accordance with the agency's policies and procedures.

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

The selected disbursements were determined to be in compliance with the grant agreements.

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.

Amounts included in the final reports were in agreement with the agency's general ledger.

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.

Geaux 4 Kids is not required to comply with the open meetings laws.

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.

Geaux 4 Kids' budgets for federal grant funds received included the purpose and duration of the grants.

State Audit Law

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

The Geaux 4 Kids' report was not filed timely, in accordance with R.S. 24:513, due to Geaux 4 Kids being unaware of the reporting requirement.

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 Geaux 4 Kids did not have any procurement activities subject to the bid law requirements.

Prior-Year Comments

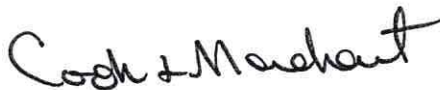
12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

There was one prior year finding for the year ended December 31, 2020, with regards to the report not being filed timely. That finding was repeated for the years ended December 31, 2022 and 2021.

We were engaged by Geaux 4 Kids 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.



Cook & Morehart
Certified Public Accountants
July 10, 2024

Geaux 4 Kids
Bossier City, Louisiana
Summary Schedule of Findings
December 31, 2022 and 2021

Summary Schedule of Prior Year Findings

There was one finding for the prior year ended December 31, 2020.

Finding: The compilation report for the year ended December 31, 2020, was not submitted timely in accordance with the state law

Recommendation: We recommend that Geaux 4 Kids's establish appropriate controls for ensuring the required reports will be submitted timely in the future.

Current Status: See current year finding.

Summary Schedule of Current Year Findings

There is one finding for the current year ended December 31, 2022 and 2021.

2022-001 Finding – Late Submission of Report

Finding: The review report for the year ended December 31, 2022 and 2021 were not submitted timely in accordance with the state law.

Criteria: State law requires reports to be submitted no later than six months after Geaux 4 Kids's year end.

Cause: Geaux 4 Kids was not aware of the reporting requirement to the State.

Effect: Geaux 4 Kids's review report was not submitted timely in accordance with state law.

Recommendation: We recommend that Geaux 4 Kids establish appropriate controls for ensuring the required reports will be submitted timely in the future.

Views of Responsible Officials and Planned Corrective Actions: Geaux 4 Kids has hired a new contract accountant to ensure accounting records are maintained on a timely basis. Geaux 4 Kids will implement procedures for ensuring the review is submitted timely in the future.

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

_____ (Date Transmitted)

COOK & MOREHART, CPAS (CPA Firm Name)

1215 HAWN AVE (CPA Firm Address)

SHREVEPORT, LA 71107 (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, 2021-2022 (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 [X] 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 [X] No [] N/A []

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

Yes [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] No [] N/A []

]

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

<u>Savanna Kury</u>	Secretary	<u>4/18/24</u>	Date
<u>Jennifer Hemming</u>	Treasurer	<u>4/18/24</u>	Date
<u>Donna O'neill</u>	President	<u>4/18/24</u>	Date