

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Denham Springs, Louisiana



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

As of and for the Year Ended
December 31, 2022

ANTHONY B. BAGLIO, CPA
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation
Hammond, Louisiana

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**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Annual Financial Statements
As of and for the Year Ended December 31, 2022
With Supplemental Information Schedules

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ANTHONY B. BAGLIO, CPA
PRESIDENT

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



ANTHONY B. BAGLIO, CPA

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Independent Accountant's Review Report

Board of Directors
Louisiana Youth d/b/a
Livingston Parish SADD
Denham Springs, Louisiana

I have reviewed the accompanying financial statements of Louisiana Youth d/b/a Livingston Parish SADD (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquires of entity management. A review is substantially less in scope than an audit, the object 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.

I am required to be independent of Louisiana Youth d/b/a Livingston Parish SADD and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Board of Directors
Louisiana Youth d/b/a
Livingston Parish SADD
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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.

Supplementary Information

The supplementary information included in the schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.



Anthony B. Baglio, CPA
A Professional Accounting Corporation
Hammond, LA
June 10, 2023

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF FINANCIAL POSITION
December 31, 2022**

ASSETS

Current assets:

Cash and cash equivalents	\$ 16,896
Accounts receivables	42,448
Employee retention credit receivable	<u>2,334</u>
Total current assets	61,678

Property and equipment (Net) 12,828

TOTAL ASSETS 74,506

LIABILITIES

Current liabilities:

Payroll taxes payable	1,451
Line of credit	<u>15,000</u>
TOTAL CURRENT LIABILITIES	16,451

NET ASSETS

Without donor restrictions 58,055

TOTAL NET ASSETS 58,055

TOTAL LIABILITIES AND NET ASSETS \$ 74,506

See accompanying notes and independent accountant's review report

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF ACTIVITIES
Year ended December 31, 2022**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues and Gains

State grants for services	\$ 391,097
Private donations	2,793
Non-Profit assistance program	25,000
Training expense contributions	15,286
Interest income	<u>1,508</u>
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	435,684

Expenses

Advertising and promotions	19,223
Bank Fees	36
Depreciation	921
Dining for events	3,753
Dues and subscriptions	3,067
Fuel for rental car	664
Interest	239
License	40
Mileage reimbursements	6,012
Non-Profit Assistance Program	25,674
Office expense	3,833
Outside services	2,291
Health Insurance	35,291
Payroll taxes	14,146
Wages	184,195
Prevention programming expenses	64,475
Printing	21,561
Professional fees	28,417
Repairs and maintenance	14,679
Shipping	198
Storage rental	2,953
Supplies and materials	5,660
Telephone	4,764
Travel	1,934
Conferences	16,737
Utilities	<u>1,533</u>

TOTAL EXPENSES \$ 462,296

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS (26,612)

NET ASSETS AT BEGINNING OF YEAR AS RESTATED 84,667

NET ASSETS AT END OF YEAR \$ 58,055

See accompanying notes and independent accountant's review report

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF FUNCTIONAL EXPENSES
Year ended December 31, 2022**

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Advertising and promotions	\$ 19,223	\$ -	\$ 19,223
Bank Fees	-	36	36
Depreciation	-	921	921
Dining for events	3,753	-	3,753
Dues and subscriptions	-	3,067	3,067
Fuel for rental car	-	664	664
Interest	-	239	239
License	-	40	40
Mileage reimbursements	-	6,012	6,012
Non-Profit Assistance Program	25,674	-	25,674
Office expense	-	3,833	3,833
Outside services	2,127	164	2,291
Health Insurance	35,291	-	35,291
Payroll taxes	14,146	-	14,146
Wages	184,195	-	184,195
Prevention programming expense	64,475	-	64,475
Printing	21,561	-	21,561
Professional fees	-	28,417	28,417
Repairs and maintenance	-	14,679	14,679
Shipping	198	-	198
Storage rental	-	2,953	2,953
Supplies and materials	5,660	-	5,660
Telephone	4,764	-	4,764
Travel	1,934	-	1,934
Conferences	16,737	-	16,737
Utilities	-	1,533	1,533
	<u>\$ 399,738</u>	<u>\$ 62,558</u>	<u>\$ 462,296</u>

See accompanying notes and independent accountant's review report

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF CASH FLOWS
Year ended December 31, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (26,612)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	921
Increase in operating assets:	
Accounts receivable	(42,448)
Employee retention credit collected	32,205
Employee retention credit receivable	(2,334)
Accrued liabilities	(3,387)
NET CASH USED BY OPERATING ACTIVITIES	<u>(41,655)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	<u>(10,883)</u>
NET CASH (USED) BY INVESTING ACTIVITIES	<u>(10,883)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Line of credit	<u>15,000</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>(37,538)</u>
BEGINNING CASH AND CASH EQUIVALENTS	<u>54,434</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 16,896</u></u>

See accompanying notes and independent accountant's review report

Notes to the Financial Statements

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2022

NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Louisiana Youth Advisors d/b/a Livingston Parish SADD (the Organization) is a non-profit corporation under the laws of Louisiana. In 2013, the community-based non-profit was started in Livingston Parish from the success of a local SADD Chapter at Denham Springs High School. The organization's mission is to empower young people to successfully confront the risk and pressures that challenge them throughout their daily lives by creating, equipping, and sustaining a network of student led chapters in schools focused on peer-to-peer education. SADD stands for "Students Against Destructive Decisions".

BASIS OF PRESENTATION

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

- Net assets without donor restrictions include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of the Organization are included in this category. The Organization has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycles of the Organization and therefore, their policy is to record those net assets as without donor restrictions.
- Net assets with donor restrictions include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are release when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

At December 31, 2022, the Organization has no net assets with donor restrictions.

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2022

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with the initial maturity of three months or less to be cash equivalents.

PROPERTY AND EQUIPMENT

All acquisitions of property and equipment 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.

CONTRIBUTED SERVICES

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization at school facilities other venues, but these services do not meet the criteria for recognition as contributed services. The organization receives more than 5,500 volunteer hours per year.

INCOME TAX STATUS

The organization is exempt from federal income tax under Section 501 © (3) of the Internal Revenue Code.

The organization has adopted the provisions of ASC 740, *Income Taxes*. Management of the Organization believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits. With few exceptions, the Organization is not subject to U.S. federal and state income tax examinations by tax authorities beyond three years from filing of those returns.

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2022

FUNCTIONAL EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in 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.

FAIR VALUES OF FINANCIAL INSTRUMENTS

The organization's financial instruments, none of which are held for trading purposes, included cash. The following method and assumption used by the organization in estimating its fair value disclosures for financial instruments is:

Cash: The carrying amounts reported in the statement of financial position approximated fair value because of the short maturities of those instruments.

EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through June 10, 2023, the date, which the financial statements were available to be issued.

NOTE B – CONCENTRATIONS OF CREDIT RISK

The Organization maintains a cash balance at a financial institution located in the Denham Springs 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 the financial institution was \$20,956, all of which was secured by FDIC insurance.

NOTE C – PROPERTY AND EQUIPMENT

At December 31, 2022, property and equipment consisted of the following:

	Estimated Useful Life (in Years)	December 31, 2022
Computer Equipment	5	\$ 5,023
Furniture and Fixtures	7	135
Building	39	<u>8,841</u>
Subtotal		\$ 13,999
Accumulated Depreciation		<u>(1,171)</u>
Property and equipment, net		<u>\$ 12,828</u>

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2022

NOTE D – DESCRIPTION OF LEASE AGREEMENT

The organization has a community endeavor agreement with the City of Denham Springs for an office space given to the organization free of charge except for renovations and utilities.

NOTE E – CONCENTRATIONS

During the year ended December 31, 2022, \$416,097, or 95.8%, of the organization's gross revenues were derived from the State of Louisiana.

NOTE F – LINE OF CREDIT

The Organization has a line of credit from a financial institution. The total amount available to borrow is \$25,000 with a floating interest rate based on prime +3.1% (10.60% at December 31, 2022). The Organization pays interest monthly and will pay loan as funds are available. The unused line of credit is \$10,000 at December 31, 2022.

NOTE G – PRIOR PERIOD ADJUSTMENTS

In 2022 the Organization received the Employee retention credits for 2020 in the amount of \$15,000 and \$17,205 for 2021 for a total of \$32,205. Beginning net assets was increased as follows:

Net Assets at Beginning of Year	\$ 52,462
Employee retention credit	<u>32,205</u>
Net Assets at Beginning of Year-as reinstated	<u>\$ 84,667</u>

SUPPLEMENTAL INFORMATION

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Schedule of Compensation, Benefits and Other Payment to Agency Head and Board
For the Year Ended December 31, 2022

Agency Head: Michael D. Ivy, Executive Director

<u>Purpose</u>	<u>Compensation Received</u>
Salary	\$ 79,372
Social Security and Medicare (match paid by organization)	6,072
Health Insurance (paid by organization)	12,072
Mileage	1,260
Meals	<u>341</u>
Total	<u>\$ 99,117</u>

Board

There were no payments made to the board during the year ended December 31, 2022.

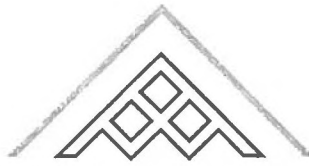
See independent accountant's review report.

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

ANTHONY B. BAGLIO, CPA
PRESIDENT

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Louisiana Youth Advisors d/b/a
Livingston Parish SADD and the Louisiana Legislative Auditor

I 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 me with the following list of expenditures made for state grant awards received during the fiscal year ended December 31, 2022:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
LA PFS II	21-22 & 22-23		\$ 181,821
SAPT Block Grant	21-22 & 22-23		235,029
Non-Profit Assist Program	2022		26,646
Total Expenditures			\$ 443,496

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 for each of the three state grants.

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

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

The selected disbursements were approved in accordance with the Organization'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.

Not applicable – no Federal grant awarded.

ELIGIBILITY

Not applicable – no Federal grant awarded.

REPORTING

Not applicable – no Federal grant awarded.

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.

Not applicable – no Federal grant awarded.

OPEN MEETINGS

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

Organization is not subjected to open meeting law.

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 grantor agency for the grants that require a budget. These budgets included the purpose and duration of the grant program and other requirements of the grantor agency.

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 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

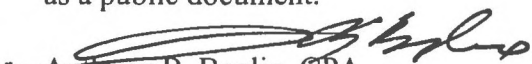
12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

No prior-year comments.

I was engaged by the Agency 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Agency's compliance with the foregoing matters. 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 the agency and to meet my 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.


Anthony B. Baglio, CPA
Hammond, LA 70403
June 10, 2023

SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE

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

May 23, 2023 (Date Transmitted)

Anthony B. Baglio, CPA (CPA Firm Name)
2011 Rue Simone (CPA Firm Address)
Hammond, LA 70403 (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 [X]

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 [X] 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 [X]

Prior-Year Comments

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

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

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 [X] No [] N/A []

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

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

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

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

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

Yes [X] 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 [X] 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 No N/A

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

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<u>Christine D. LeBlanc</u>	President	<u>6/12/23</u>	Date