

FINANCIAL REPORT
NEW ORLEANS EDUCATION LEAGUE
OF THE CONSTRUCTION INDUSTRY
DECEMBER 31, 2020 AND 2019

NEW ORLEANS EDUCATION LEAGUE
OF THE CONSTRUCTION INDUSTRY

DECEMBER 31, 2020 AND 2019

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

June 29, 2021

To the Board of Directors
New Orleans Education League of the Construction Industry
Metairie, Louisiana

We have reviewed the accompanying financial statements of the New Orleans Education League of the Construction Industry (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, 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 company 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.

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Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (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.

Accountant's 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 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 directly 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 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.

Duplantier, Hopmann, Hogan & Roter LLP
New Orleans, Louisiana

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2020 AND 2019
(Unaudited)

	<u>ASSETS</u>	
	<u>2020</u>	<u>2019</u>
ASSETS:		
Cash	\$ 72,873	\$ -
Grants receivable	8,730	58,216
Property held for development	<u>208,114</u>	<u>-</u>
 TOTAL ASSETS	 \$ <u>289,717</u>	 \$ <u>58,216</u>

LIABILITIES AND NET ASSETS

LIABILITIES:		
Accounts payable	\$ 35,973	\$ 73,329
Deferred revenue	248,880	-
Due to Home Builders Association	<u>24,678</u>	<u>24,678</u>
 TOTAL LIABILITIES	 \$ <u>309,531</u>	 \$ <u>98,007</u>
 NET ASSETS (DEFICIT):		
Without donor restrictions	<u>(19,814)</u>	<u>(39,791)</u>
Total net assets	<u>(19,814)</u>	<u>(39,791)</u>
 TOTAL LIABILITIES AND NET ASSETS	 \$ <u>289,717</u>	 \$ <u>58,216</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(Unaudited)

	<u>2020</u>	<u>2019</u>
SUPPORT AND REVENUES:		
Donations	\$ 842	\$ 1,070
Grants revenue	<u>167,891</u>	<u>325,998</u>
Total support and revenues	<u>168,733</u>	<u>327,068</u>
EXPENSES:		
Program services	135,779	372,341
General and administrative	<u>12,977</u>	<u>14,604</u>
Total expenses	<u>148,756</u>	<u>386,945</u>
CHANGE IN NET ASSETS	19,977	(59,877)
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>(39,791)</u>	<u>20,086</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ (19,814)</u>	<u>\$ (39,791)</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total</u>
Bank fees	\$ -	\$ 58	\$ 58
Contract administration labor	36,018	4,002	40,020
Insurance - liability	4,794	533	5,327
Insurance - workers' compensation	1,035	115	1,150
Membership dues	312	35	347
Office supplies	-	30	30
Outside contract services	86,352	-	86,352
Professional fees	-	7,396	7,396
Rent	5,400	600	6,000
Telephone	1,868	208	2,076
	<u>\$ 135,779</u>	<u>\$ 12,977</u>	<u>\$ 148,756</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total</u>
Bank fees	\$ -	\$ 15	\$ 15
Contract administration labor	48,753	5,417	54,170
Insurance - liability	3,018	335	3,353
Insurance - workers' compensation	1,035	115	1,150
Kitchen and beverage supplies	283	31	314
Membership dues	241	27	268
Office supplies	-	668	668
Outside contract services	312,164	-	312,164
Professional fees	-	7,235	7,235
Rent	5,400	600	6,000
Telephone	1,431	159	1,590
Travel	16	2	18
	<u>\$ 372,341</u>	<u>\$ 14,604</u>	<u>\$ 386,945</u>

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(Unaudited)

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 19,977	\$ (59,877)
(Increase) decrease in current assets:		
Accounts receivable	49,486	(42,849)
Property held for development	(208,114)	-
Increase (decrease) in current liabilities:		
Accounts payable	(37,356)	69,004
Deferred revenue	248,880	-
Net cash provided (used) by operating activities	72,873	(33,722)
 NET CHANGE IN CASH	 72,873	 (33,722)
 Cash, beginning of year	 -	 33,722
 CASH, END OF YEAR	 \$ 72,873	 \$ -
 SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	\$ -	\$ -
Income taxes	\$ -	\$ -

See accompanying notes and independent accountant's review report.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019
(Unaudited)

NATURE OF OPERATIONS:

The New Orleans Education League of the Construction Industry (N.O.E.L.) was established in 2012, and is a professional organization serving the Gulf South Region in residential building industry education, research, and charitable offerings. N.O.E.L. also provides services to assist lower income elderly and/or disabled homeowners who have received code violations on their homes. N.O.E.L. offers volunteer or paid labor and materials associated with the removal of code violations on owner-occupied units for residents that are deemed eligible. N.O.E.L.'s support comes primarily from local government and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses recorded when they are incurred.

Financial Statement Presentation:

N.O.E.L. reports information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets.

The statement of activities presents expenses functionally between program services, management and general and fundraising. Those expenses which cannot be specifically identified are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Cash

For the purposes of the statement of cash flows, cash includes petty cash and cash in banks. Cash overdrafts are included in accounts payable at December 31, 2019.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019
(Unaudited)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Income Taxes

N.O.E.L. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

FASB Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a “more than not” threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. N.O.E.L. has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the criteria under ASC 740.

N.O.E.L.’s tax return Form 990 for 2020, 2019, and 2018 are subject to examination by the IRS, generally for three years after they were filed.

Grants Receivable

Grants receivable are due from governmental agencies. N.O.E.L. has determined that an uncollectible allowance is not required, and the balance is expected to be fully collectible within one year of the year-end. If amounts due become uncollectible, they will be charged to operations when that determination is made. Use of this method does not result in a material difference from the valuation method required by accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain type of assets, liabilities, revenues, and expenses. Actual results may differ from estimated amounts.

Functional Allocation of Expenses:

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. The expenses which cannot be functionally categorized are allocated between functions based upon management’s estimate of time spent by each employee performing those functions.

Contributions

All contributions are considered available for N.O.E.L.’s general programs, unless specifically restricted by the donor. Amounts received that are designated for future periods or

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019
(Unaudited)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Contributions (Continued)

restricted by the donor are reported as restricted support and increase net assets with donor with restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

Deferred revenue

Deferred revenue represents grant proceeds that have not yet been earned. Deferred revenue was \$248,880 and \$-0- at December 31, 2020 and 2019, respectively.

Grants

State and local governments have awarded grants to support N.O.E.L.'s program activities that are conditional upon incurring certain reimbursable expenses. Grant revenue is recognized when N.O.E.L. incurs allowable and reasonably qualifying expenses. Cost-reimbursement grants are recognized as revenues when the qualifying expenses have been incurred.

2. PROPERTY HELD FOR DEVELOPMENT:

During the year ended December 31, 2020, N.O.E.L. received a grant to develop property in Jefferson Parish known as the Terrytown Neighborhood Revitalization Pilot Program. The property was not finished at December 31, 2020; therefore, it was sold in early 2021. The expenses and related revenue will be recognized in 2021 in accordance with the grant requirements. In 2021, the proceeds from the sale of the property were returned to Jefferson Parish less N.O.E.L.'s administrative expenses in order to continue the program with another project.

3. CONCENTRATIONS:

N.O.E.L. maintained its cash at financial institutions that insure balances up to \$250,000 through the Federal Deposit Insurance Corporation. At December 31, 2020 and 2019 there were no bank balances in excess of insured limits.

During 2020 and 2019, approximately 99% and 97%, respectively, of total revenue was obtained from grants from Jefferson Parish.

4. RELATED PARTY TRANSACTIONS:

Certain board members of N.O.E.L. are also board members of the Home Builders Association of Greater New Orleans, Inc. (HBA).

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019
(Unaudited)

4. RELATED PARTY TRANSACTIONS (Continued):

N.O.E.L. entered into a consulting agreement with HBA in 2012. N.O.E.L. agreed to reimburse HBA for all actual reasonable and necessary expenditures directly related N.O.E.L. The amount paid to HBA during 2020 and 2019 was \$34,020 and \$44,329, respectively.

N.O.E.L. paid rent to HBA for use of office space during 2020 and 2019. Total amount paid was \$6,000 for each year. There was no written agreement for use of the space.

As of December 31, 2020 and 2019, N.O.E.L. owed HBA \$24,678 for expenses related to the creation of the New Orleans Education League of the Construction Industry in 2012.

During 2019, the Home and Garden Show, a related entity, awarded a grant for \$5,000 to N.O.E.L. This grant came from the 2019 Bayou Road Balloon Festival. HBA is the shareholder of the Home and Garden Show.

5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

N.O.E.L. manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. As of December 31, 2020, financial assets available for expenses within one year of the statement of financial position date consist of cash in the amount of \$72,873 and grants receivable in the amount of \$8,730. As of December 31, 2019, financial assets available for expenses within one year of the statement of financial position date consist of cash in the amount of \$-0- and grants receivable in the amount of \$58,216.

6. NEW ACCOUNTING PRONOUNCEMENTS:

N.O.E.L. adopted FASB 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities.

The adoption of this standard did not result in a change in the prior year's presentation; therefore, no cumulative effect adjustment was recorded.

N.O.E.L. also adopted FASB's ASC Topic 606, *Revenue from Contracts with Customers*, (ASC 606), which creates a single framework for recognizing revenue from contracts with customers that fall within its scope, and has concluded that no changes are necessary to conform with the new standard.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
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7. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through June 29, 2021, which is the date the financial statements were available to be issued. No subsequent events were noted.

NEW ORLEANS EDUCATION LEAGUE OF THE CONSTRUCTION INDUSTRY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS AND
 OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2020
 (Unaudited)

Agency Head Name: Roy Olsen

<u>PURPOSE:</u>	<u>AMOUNT</u>
Salary	\$ -
Benefits - insurance	-
Benefits - retirement	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
TOTAL	<u>\$ -</u>

There were no payments to the agency head using public funds.

AGREED-UPON PROCEDURES REPORT

NEW ORLEANS EDUCATION LEAGUE OF THE
CONSTRUCTION INDUSTRY

DECEMBER 31, 2020



Duplantier Hrapmann Hogan & Maher, LLP

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 29, 2021

To the Board of Directors of
New Orleans Education League of the Construction Industry
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by New Orleans Education League of the Construction Industry (the Agency) and the Louisiana Legislative Auditor (the specified parties), on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, 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 sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

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.

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The Agency provided us with the following list of expenditures made for local grant awards received during the fiscal year ended December 31, 2020:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Jefferson Parish Joining Forces	07/01/2019-06/30/2020	N/A	\$6,657
Jefferson Parish Owner Occupied Program	07/01/2019-06/30/2021	N/A	\$112,207
Jefferson Parish Emergency Grant Program	07/01/2019-06/30/2020	N/A	\$360
Housing Stock Revitalization Program Terrytown Build	07/01/2019-12/31/2020	N/A	\$208,114
Jefferson Parish Re-Entry Program	07/01/2017-6/30/2020	N/A	\$11,970
Total Expenditures			\$339,308
Note: agreements state terms shall be extended in which the subrecipient remains in control of the funds.			

- 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.

Findings:

No findings were noted.

- 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.

Findings:

No findings were noted.

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

Findings:

No findings were noted.

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

Findings:

No findings were noted.

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.

Findings:

No findings 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.

Findings:

No findings were noted.

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.

Findings:

No findings were noted.

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.

Findings:

No findings were noted.

State Audit Law

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

Findings:

No findings were noted.

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).

Findings:

No findings were noted.

Prior-Year Comments

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

Findings:

No findings were noted.

This agreed-upon procedures engagement was conducted 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, 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.

The purpose of this report is 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.


New Orleans, Louisiana

**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,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

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

3/31/2020 _____ (Date Transmitted)

Duplantier, Hrapmann, Hogan & Maher, LLP (CPA Firm Name)

1615 Poydras Street Suite 2100 (CPA Firm Address)

New Orleans, LA 70112 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 3/31/2020 (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 []

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 []

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

Yes No []

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 []

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 []

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 []

Reporting

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

Yes No []

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

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

Prior-Year Comments

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

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

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

Yes No

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

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

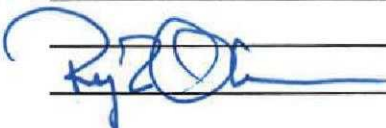
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

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

_____	Secretary	_____	Date
	Treasurer	_____	Date
_____	President	<u>20 November 2021</u>	Date