

**Basic Financial Statements
And Independent Accountants' Review Report**

**Chenier Plain Coastal Restoration and Protection Authority
Lake Charles, Louisiana**

June 30, 2017

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Langley, Williams
& Company, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

To the Board of Commissioners
Chenier Plain Coastal Restoration and Protection Authority
Lake Charles, Louisiana

We have reviewed the accompanying financial statements of Chenier Plain Coastal Restoration and Protection Authority ("Chenier"), which comprise the statement of net position as of June 30, 2017, and the related statements of revenues, expenses, and activities for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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 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 Chenier and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, 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 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. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Jayly Wilkerson, CPA

Lake Charles, Louisiana

August 22, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL
STATEMENTS(GWFS)

Chenier Plain Coastal Restoration and Protection Authority
Statement of Net Position
June 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 222,943
Total Assets	<u>\$ 222,943</u>
LIABILITIES	
Total Liabilities	\$ -
NET POSITION	
Unrestricted	<u>222,943</u>
Total Net Position	<u>222,943</u>
Total Liabilities and Net Position	<u>\$ 222,943</u>

See Independent Accountants' Review Report.

Chenier Plain Coastal Restoration and Protection Authority
Statement of Activities
For the Year Ended June 30, 2017

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 149,649	\$ -	\$ 240,000	\$ 90,351
Total Governmental Activities	\$ 149,649	\$ -	\$ 240,000	90,351
			Change in net position	90,351
			Net position at beginning of year	132,592
			Net position end of year	\$ 222,943

See Independent Accountants' Review Report.

FUND FINANCIAL STATEMENTS

Chenier Plain Coastal Restoration and Protection Authority
Balance Sheet - Governmental Fund
June 30, 2017

	<u>GENERAL FUND</u>
ASSETS	
Cash and cash equivalents	<u>\$ 222,943</u>
TOTAL ASSETS	<u><u>\$ 222,943</u></u>
LIABILITIES and FUND BALANCE	
Total liabilities	\$ -
Fund balance:	
Unassigned	<u>222,943</u>
Total fund balance	<u>222,943</u>
TOTAL LIABILITIES and FUND BALANCE	<u><u>\$ 222,943</u></u>

See Independent Accountants' Review Report.

**Chenier Plain Coastal Restoration and Protection Authority
Reconciliation of the Balance Sheet-Governmental Fund to the
Statement of Net Position
For the Year Ended June 30, 2017**

Fund balance of governmental fund	\$ 222,943
Amounts reported for governmental activities in the Statement of Net Position is different because:	
There are no significant differences in the current year.	<u>-</u>
Net position of governmental activities	<u>\$ 222,943</u>

See Independent Accountants' Review Report.

Chenier Plain Coastal Restoration and Protection Authority
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund
For the Year Ended June 30, 2017

	<u>GENERAL FUND</u>
Revenues:	
Program revenues:	
Parish grant	\$ 240,000
Total revenues	<u>240,000</u>
Expenditures:	
Dues and subscriptions	4,335
Education	4,283
Meals	694
Office expense	7,835
Professional fees	14,695
Subcontractor	103,017
Travel	14,790
Total expenditures	<u>149,649</u>
Excess revenues over expenditures	90,351
Fund balance beginning of year	<u>132,592</u>
Fund balance ending of year	<u><u>\$ 222,943</u></u>

See Independent Accountants' Review Report.

**Chenier Plain Coastal Restoration and Protection Authority
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance - Government Fund - to the Statement of Activities
For the Year Ended June 30, 2017**

Total net change in fund balance - governmental fund - per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 90,351
Amounts reported for governmental activities in the Statement of Activities are different because:	
There are no significant differences in the current year.	<u>-</u>
Change in net position of governmental activities	<u>\$ 90,351</u>

See Independent Accountants' Review Report.

Chenier Plain Coastal Restoration and Protection Authority
Notes to Financial Statements
June 30, 2017

1. Organization and Significant Accounting Policies

Chenier is a political subdivision of the State of Louisiana, and through its board of commissioners, is organized with the primary duty to establish, construct, operate, or maintain flood control works as they relate to hurricane protection, tidewater flooding, saltwater intrusion, and conservation, and a secondary duty to establish flood control, adequate drainage relating to tidal or riverine flooding, and water resources development including but not limited to construction of reservoirs, diversion canals, gravity and pump drainage systems, erosion control measures, and marsh management, and is authorized to enter into contracts and agreements.

A. Basis of Presentation

The financial statements of Chenier have been prepared in accordance with generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the entity's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

The minimum number of funds is maintained consistent with legal and managerial requirements. The various funds of a governmental entity are classified into two categories: governmental and proprietary (enterprise). The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate

Chenier Plain Coastal Restoration and Protection Authority
Notes to Financial Statements
June 30, 2017

1. Organization and Significant Accounting Policies – (Continued)

A. Basis of Presentation – (Continued)

column. A fund is considered major if it is the primary operating fund or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expense of that individual governmental or enterprises fund are at least 10 percent of the corresponding total for all funds of that category or type: and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are a least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of Chenier are described below:

Governmental Funds:

General Fund – The General Fund is the primary operating fund of Chenier. It accounts for all financial resources of Chenier.

B. Measurement Focus / Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item (b) below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Chenier Plain Coastal Restoration and Protection Authority
Notes to Financial Statements
June 30, 2017

1. **Organization and Significant Accounting Policies – (Continued)**

B. Measurement Focus / Basis of Accounting – (Continued)

Basis of Accounting

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligations bond principal and interest which are reported when due. The proprietary fund utilizes the accrual basis of accounting.

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Revenues – Property taxes are recorded in the year the taxes are assessed. Investment earnings represents amounts earned on certificates of deposits, repurchase agreements and insured money market accounts invested with financial institutions. Interest earned on certificates of deposit is recorded when the certificate matures and the interest is available. Interest earned on insured money market accounts is recorded when received. Intergovernmental revenue is recorded when received.

Expenditures – Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

C. Cash and Cash Equivalents

Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, Chenier may deposit funds within a fiscal agent bank organized under the laws of the United States, or under the laws of the State of Louisiana, or any other state in the union. Further, Chenier may invest in time deposits or certificates of deposit of state banks organized under Louisiana Law and national banks having principal offices in Louisiana, or in obligations guaranteed by the federal government.

Government-Wide Statements – Equity is classified as net position and displayed in three components:

- a. Restricted net position – consists of net resources with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net position – all other net resources that do not meet the definition of “restricted”.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, Chenier applies restricted resources first, then unrestricted as needed.

Chenier Plain Coastal Restoration and Protection Authority
Notes to Financial Statements
June 30, 2017

1. Organization and Significant Accounting Policies – (Continued)

D. Equity Classifications – (Continued)

Governmental Fund Statements – Equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable fund balance – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted fund balance – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balance – amounts that can be used for specific purposes determined by a formal action of the Board of Commissioners. The Board of Commissioners is the highest level of decision-making authority for Chenier. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by board of commissioners.

Assigned fund balance – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The Board of Commissioners has authorized management to assign amounts for specific purposes.

Unassigned fund balance – all other spendable amounts.

It is Chenier's policy to use restricted fund balances first, followed by committed resources, then assigned resources, and unassigned resources as they are needed.

E. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. Cash and Cash Equivalents

At June 30, 2017, Chenier has cash and cash equivalents (book balances) totaling \$222,943.

Deposits in financial institutions can be exposed to custodial credit risk. Custodial credit risk is the risk that in the event of a financial institution failure, Chenier's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. Chenier did not experience such losses as of June 30, 2017.

Chenier Plain Coastal Restoration and Protection Authority
Notes to Financial Statements
June 30, 2017

3. Litigation and Claims

Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. No claim expenditures or liabilities are reported in the accompanying financial statements. Chenier is not presently involved in any litigation as defendant.

4. Board of Commissioners Compensation

As provided by Louisiana Revised Statute 33:7723 the board of commissioners serve without compensation.

5. Subsequent Events

Management of Chenier has evaluated subsequent events through the date of the independent accountants' report, which is the date the financials were available to be issued. Management is not aware of any subsequent events which required recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

Chenier Plain Coastal Restoration and Protection Authority
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2017

Ralph Libersat
President

Purpose	<u>Amount</u>
Salary	\$ -
Reimbursements	-
Travel	-
	<u> </u>
	<u>\$ -</u>

See Independent Accountants' Review Report.



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JESSICA LOTT-HANSEN

Board of Directors
Chenier Plain Coastal Restoration and Protection Authority
Jennings, Louisiana

We have performed the procedures enumerated below on the Chenier Plain Coastal Restoration and Protection Authority ("Chenier") as of and for the year ended June 30, 2017. Chenier's management is responsible for the below procedures.

Chenier has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Louisiana Legislative Auditor review requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

With respect to your representations included within the Louisiana Attestation Questionnaire, as of June 30, 2017 and for the year then ended, we applied the following agreed-upon procedures:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no purchases exceeding \$30,000 or public works exceeding \$250,000 during the year making this procedure not applicable.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).
3. Obtain a list of all employees paid during the fiscal year.
4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.
5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

There were no exceptions noted as result of applying the above procedures.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.
8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

Chenier did not have the adopted budget readily available for our inspection.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Four of the six disbursements had no evidence of approval of the invoices. There were no other exceptions as a result of applying the above procedures.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

There were no exceptions noted as a result of applying this procedure.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

This procedure is not applicable as there were no debt proceeds received during the year ended.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

There were no payroll disbursements making this procedure not applicable.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.
14. 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 entity does not receive state funds making this procedure not applicable.

Prior-Year Comments

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

There were no comments in the prior year.

We were engaged by Chenier to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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 procedures performed. 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 Chenier 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 for the information and use of Chenier and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties.

Joseph E. Williams, Co., P.C.

Lake Charles, Louisiana
January 18, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

11/9/2023 (Date Transmitted)
Langley, Williams & Co. (CPA Firm Name)
205 W. College St. (CPA Firm Address)
Lake Charles, LA 70605 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of July 31, 2017 (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.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

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 [✓]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [✓] No [] N/A []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No [] N/A [✓]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No [] N/A [✓]

Prior-Year Comments

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

Yes [] No [] N/A [✓]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No [] N/A [✓]

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [] No [] N/A [✓]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [✓] No [] N/A []

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

Kay C. Barnett Treasurer 1/19/2023 Date