

**ST. GEORGE FIREFIGHTERS FOUNDATION**

Baton Rouge, Louisiana

**FINANCIAL REPORT**

(Reviewed)

December 31, 2022

# ST. GEORGE FIREFIGHTERS FOUNDATION

Baton Rouge, Louisiana

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors  
St. George Firefighters Foundation  
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of **ST. GEORGE FIREFIGHTERS FOUNDATION**, (the Foundation) (a non-profit organization), which comprise the statements of financial position as of December 31, 2022, and the related statements of activities and 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 inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### Accountants' 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 contained in Schedule 1 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.

## **Comparative Information**

We previously reviewed the Foundation's 2021 financial statements and in our conclusion dated June 29, 2022, stated that based on our review, we were not aware of any material modifications that should be made to the 2021 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the comparative information presented herein as of and for the year ended December 31, 2021, except as disclosed in Note 7, for it to be consistent with that reviewed financial statements from which it has been derived.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
April 26, 2023

**ST. GEORGE FIREFIGHTERS FOUNDATION**

Baton Rouge, Louisiana

**STATEMENT OF FINANCIAL POSITION**

December 31, 2022

(with comparative amounts for 2021)

(See Independent Accountants' Review Report)

**ASSETS**

	<u>2022</u>	<u>2021</u>
<b>CURRENT</b>		
Cash	\$ 578,232	\$ 215,447
Prepaid expenses	<u>-</u>	<u>1,214</u>
Total current assets	578,232	216,661
<b>VEHICLE, net</b>	<u>35,333</u>	<u>-</u>
Total assets	<u>\$ 613,565</u>	<u>\$ 216,661</u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 3,900	\$ 23,042
Unearned revenue	<u>432,304</u>	<u>94,460</u>
Total liabilities	<u>436,204</u>	<u>117,502</u>
<b>NET ASSETS</b>		
Without donor restrictions	<u>177,361</u>	<u>99,159</u>
Total liabilities and net assets	<u>\$ 613,565</u>	<u>\$ 216,661</u>

The accompanying notes to the financial statements  
are an integral part of this statement.

**ST. GEORGE FIREFIGHTERS FOUNDATION**

Baton Rouge, Louisiana

**STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES**

For the year ended December 31, 2022

(with comparative amounts for 2021)

(See Independent Accountants' Review Report)

	<b>2022</b>	<b>2021</b>
	<b>Without Donor</b>	<b>Without Donor</b>
	<b>Restrictions</b>	<b>Restrictions</b>
<b>REVENUES AND SUPPORT</b>		
State grants	\$ 159,415	\$ 258,281
Tuition and conference fees	266,335	63,001
Sale of goods	21,868	-
Donations and other	<u>5,440</u>	<u>191</u>
Total revenues and support	<u>453,058</u>	<u>321,473</u>
<b>EXPENSES</b>		
Program:		
Contributions to St. George Fire Protection		
District No. 2 - See Note 4	113,522	229,812
Instructor cost	119,782	24,005
Conferences and training	104,313	34,411
Depreciation	4,667	-
General and administrative:		
Office and other	17,803	13,629
Professional fees	<u>14,769</u>	<u>6,144</u>
Total expenses	<u>374,856</u>	<u>308,001</u>
Change in net assets	78,202	13,472
<b>NET ASSETS</b>		
Beginning of year, restated	<u>99,159</u>	<u>85,687</u>
End of year	<u>\$ 177,361</u>	<u>\$ 99,159</u>

The accompanying notes to the financial statements  
are an integral part of this statement.

## ST. GEORGE FIREFIGHTERS FOUNDATION

Baton Rouge, Louisiana

### STATEMENT OF CASH FLOWS

For the year ended December 31, 2022

(with comparative amounts for 2021)

(See Independent Accountants' Review Report)

	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 78,202	\$ 13,472
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	4,667	-
Change in operating assets and liabilities:		
Decrease (increase) in prepaid expenses	1,214	(1,214)
Increase in unearned revenue	337,844	94,460
(Decrease) increase in accounts payable	(19,142)	22,383
Net cash provided by operating activities	402,785	129,101
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of vehicle	(40,000)	-
Net increase in cash	362,785	129,101
<b>CASH</b>		
Beginning of year	215,447	86,346
End of year	\$ 578,232	\$ 215,447

The accompanying notes to the financial statements  
are an integral part of this statement.

## ST. GEORGE FIREFIGHTERS FOUNDATION

Baton Rouge, Louisiana

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### **Organization and operations**

St. George Firefighters Foundation (the Foundation) is a not-for-profit organization providing fire protection assistance, promote fire safety, training services, and emergency medical services. The Foundation was established to support the operations of the St. George Fire Protection District No. 2 (the District) to better protect the citizens of southeast East Baton Rouge Parish. As of March 2023, St. George Firefighters Foundation legally changed its name to Louisiana Firefighters Foundation.

##### **Basis of presentation**

The Foundation prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred. The significant accounting policies are described below to enhance the usefulness of the financial statements.

The Foundation reports information regarding financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

- *Net Assets Without Donor Restriction* - Net assets that are not subject to or are no longer subject to donor-imposed stipulations.
- *Net Assets With Donor Restriction* - Net assets whose use is limited by donor-imposed time and/or purpose restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction are satisfied in the reporting period in which the contribution is recognized. The Foundation does not have any net assets with donor restrictions at 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 the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation and expense allocation based on functional expenses.

##### **Cash and cash equivalents**

For purposes of the statements of cash flows, the Foundation considers deposits in bank accounts as cash. The Foundation has no cash equivalents at December 31, 2022.



## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **Vehicle**

Assets purchased with an estimated useful life greater than one year and cost exceeding \$5,000 is capitalized at cost, or fair market value if donated, and depreciated over its useful life using the straight-line method. Repairs and maintenance are expensed as incurred.

### **Revenue recognition**

The Foundation is primarily funded by grants, tuition and fees generated from courses offered, donations from the general public, and sale of products.

### **Contributions and grants**

The Foundation reports contributions and grants received as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. Contributions and grants are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions and grants that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions and grants are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activity as net assets released from restrictions. Contributions and grants that have both (a) a barrier to be overcome and (b) a right of return or right of release element present are considered conditional, therefore they are not included as revenue until such time as the conditions have been substantially met.

### **Conference and seminars**

Conferences and seminars are held throughout the year. These are typically various training and speaking engagements and other seminars which are recognized on the date the conference or seminar takes place.

### **Sale of products**

The Foundation began to sell branded merchandise during the year on its website. The merchandise sold consists of apparel and accessories and recognizes revenue from product sales at the point of sale.

### **Functional expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among program services and general and administrative expenses based on estimated time allocated.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **Tax-exempt status and income taxes**

The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the financial statements. The Foundation follows the guidance of Financial Accounting Standards Board (FASB) ASC 740-10, *Accounting for Uncertainty in Income Taxes*. The Foundation's open audit periods are 2019 through 2022.

### **Fair value measurements**

The carrying value of accounts payable, deferred revenue, and prepaid expenses approximates fair market value due to the short-term maturity of these instruments. These financial instruments are not held for trading purposes.

### **Reclassification**

Certain amounts in the 2021 financial statements have been reclassified to conform to the 2022 financial statement presentation.

### **Subsequent events**

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through April 26, 2023, which was the date the financial statements were available to be issued.

### **Recently adopted accounting standard**

As of January 1, 2022, the FASB Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958), Presentation and Disclosures by Not-for-Profit Entities Contributed Nonfinancial Assets*. The ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The Foundation's adoption of ASU No. 2020-07 did not result in any adjustments to their financial statement presentation.

Additionally, during the year, the Foundation implemented policies established under FASB ASC 842, *Leases*. Under the guidance, leases are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right-of-use asset. The Foundation has included the requirements of this standard, as applicable, in its financial statements for the year ended December 31, 2022. The Foundation had no leasing agreements meeting the aforementioned criteria, therefore, implementation of ASC 842 had no impact on the Foundation's financial statements.

**NOTE 2 - VEHICLE**

The Foundation's capital assets as of December 31, 2022 is as follows:

<u>Description</u>	<u>Service Life</u>	<u>Amount</u>
Vehicle	5 years	\$ 40,000
Less accumulated depreciation		<u>(4,667)</u>
Vehicle, net		<u>\$ 35,333</u>

Depreciation expense for the year ended December 31, 2022 was \$4,667.

**NOTE 3 - UNEARNED REVENUE**

The Foundation receives annual appropriations from the Louisiana State Treasury under Act 119 of the Louisiana State Legislature. The appropriations are granted in advance and contain a right to return if the objectives established under the grant agreement are not met. The Foundation satisfied certain conditions of the grant agreement resulting in \$159,415 being recognized as revenue for the year ended December 31, 2022.

Unearned revenue advanced from grantors consisted of \$432,304 in 2022 Act 119 appropriations received from the Louisiana State Treasurer at December 31, 2022.

**NOTE 4 - RELATED PARTY**

During 2022, the Foundation contributed \$113,522 in equipment and fire prevention supplies to the District to support the District's fire prevention and emergency response operations. Additionally, one of six board members, and the executive director of the Foundation are employees of the District.

**NOTE 5 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Foundation's financial assets available within one year of the balance sheet date for general expenditures are \$142,028, which consist of cash of \$578,232 less liabilities of \$436,204, as of December 31, 2022.

As part of the Foundation's liquidity management, the Foundation maintains sufficient cash funds throughout the year utilized for operations and from revenue generated from the Foundation's instructional courses.

**NOTE 6 - REVENUE CONCENTRATION**

Each year the Foundation holds the LIFT conference which consists of various training and speaking engagements. Revenue derived from the LIFT conference accounted for approximately 47% of total revenues in the year 2022. Additionally, the Foundation receives funds from grants with the state of Louisiana. During the year 2022, monies received from these grants accounted for approximately 35% of total revenues. The loss of either of these significant revenues would have a material adverse effect on the Foundation.

**NOTE 7 - RESTATEMENT OF NET ASSETS**

During 2022, the Foundation restated its net assets for the year ended December 31, 2021, to properly reflect liabilities for grant funds received in advance in which not all conditions were met. The funds were previously reported as donor restricted grant revenues. The effect of this restatement of net assets is as follows:

	<u>Amount</u>
Net assets at December 31, 2021, as previously reported	\$ 190,878
Restatement of prior year grant revenue and unearned revenues liability	<u>(91,719)</u>
Net assets at December 31, 2021, restated	<u>\$ 99,159</u>

**ST. GEORGE FIREFIGHTERS FOUNDATION**  
Baton Rouge, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2022

**Agency Head:** Dustin Yates, Executive Director

*No compensation paid from public funds.*

**ST. GEORGE FIREFIGHTERS FOUNDATION**  
Baton Rouge, Louisiana

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

For the year ended December 31, 2022

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

Board of Directors  
St. George Firefighters Foundation  
Baton Rouge, Louisiana

We have performed the procedures enumerated below on **ST. GEORGE FIREFIGHTERS FOUNDATION's** (the Foundation) 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 Foundation's management is responsible for its financial records and compliance with applicable laws and regulations.

The Foundation 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 Foundation'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 Foundation's management.

The Foundation provided us with the following list of expenditures made for grant awards received during the fiscal year ended December 31, 2022:

<u>Federal, State, or Local Grant Name</u>	<u>Grant Year</u>	<u>AL No. (if applicable)</u>	<u>Amount</u>
ACT 119 - State of Louisiana	2021	N/A	\$ 91,719
ACT 119 - State of Louisiana	2022	N/A	67,696
Total expenditures			<u>\$ 159,415</u>

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

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

We randomly selected six disbursements from each of the State awards administered during the year ended December 31, 2022, and performs the procedures described below in Procedures two through five. The 2021 Act 119 grant only had five disbursements, so all disbursements were selected.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Of the eleven disbursements selected and tested, we noted no exceptions.

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

Of the eleven disbursements selected and tested, we noted no exceptions.

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

Of the eleven disbursements selected and tested, we noted no exceptions.

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.

There were no federal awards received in 2022.

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 Foundation's financial records; and report whether the amounts in the close-out reports agree with the Foundation's financial records.

We received close-out reports required for the grants administered during the period under examination and noted no exceptions or discrepancies with the Foundation's financial records.

### ***Open Meetings***

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

The open meetings law is not applicable to the Foundation.



### ***Budget***

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state, or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The grant awards listed in Procedure No. 1 above provided a comprehensive budget within the agreement that included the purpose and duration, specific goals, objectives, and measures of performance. Based on our review of the grant agreement, the grant complied with state laws and regulations in terms of budget, purpose, and duration.

### ***State Audit Law***

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

The Foundation's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2022.

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 Foundation did not enter into any contracts during the year ended December 31, 2022 that utilized state funds as defined by R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the Foundation was in compliance with R.S. 24:513 (the audit 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.

There were no recommendations or comments in prior year.

We were engaged by the Foundation to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Foundation's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Foundation'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.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
April 26, 2023

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

February 7, 2023

Faulk & Winkler, LLC  
6811 Jefferson Highway  
Baton Rouge, LA 70806

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No  N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No  N/A

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

Yes  No  N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No  N/A

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes  No  N/A

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No  N/A

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.  
Yes  No  N/A

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

Yes  No  N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No  N/A

**Prior-Year Comments**

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

Yes  No  N/A

**General**

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

Yes  No  N/A

We acknowledge that we are responsible for determining that 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 [X] No [ ] N/A [ ]

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

Dustin Yahn Executive Director  
Secretary 2-23-23 Date

Chad Robert President  
2/23/2023 Date