



THE LIFE OF A SINGLE MOM

Where No Single Mom Walks Alone

Baton Rouge, Louisiana

FINANCIAL REPORT

(Reviewed)

December 31, 2020

FAULK & WINKLER
CPAs - BUSINESS ADVISORS



THE LIFE OF A SINGLE MOM

Where No Single Mom Walks Alone

Baton Rouge, Louisiana

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
The Life of a Single Mom
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of **THE LIFE OF A SINGLE MOM** (a non-profit organization) (TLSM) which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, cash flows, and functional expenses 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 responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

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

Accountants' Conclusion

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

Supplementary Information

The accompanying supplementary information included 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. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Emphasis of a Matter

As discussed in Note 1 to the financial statements, TSLM has adopted Financial Accounting Standards Board's Accounting Standards Update (ASU) 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Our opinion is not modified with respect to this matter.

Summarized Comparative Information

We previously reviewed TSLM's 2019 financial statements and in our conclusion dated February 19, 2020, stated that based on our review, we were not aware of any material modifications that should be made to the 2019 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 summarized comparative information presented herein as of and for the year ended December 31, 2019, for it to be consistent with the reviewed financial statements from which it has been derived.

Baton Rouge, Louisiana
March 15, 2021

Faulk & Winkler, LLC
Certified Public Accountants

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

December 31, 2020

(with comparative amounts for 2019)

(See Independent Accountants' Review Report)

ASSETS			
	2020	2019	
CURRENT ASSETS			
Cash	\$ 465,451	\$ 265,236	
Grants receivable	6,805	12,544	
Inventory	<u>8,395</u>	<u>7,331</u>	
Total current assets	480,651	285,111	
PROPERTY AND EQUIPMENT, net	<u>4,242</u>	<u>4,530</u>	
Total assets	<u>\$ 484,893</u>	<u>\$ 289,641</u>	
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accrued liabilities	\$ 2,658	\$ 4,612	
NET ASSETS			
Without donor restrictions	<u>482,235</u>	<u>285,029</u>	
Total liabilities and net assets	<u>\$ 484,893</u>	<u>\$ 289,641</u>	

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

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

For the year ended December 31, 2020

(with comparative amounts for 2019)

(See Independent Accountants' Review Report)

	<u>2020</u>	<u>2019</u>
Revenue and support		
without donor restrictions		
Grants and contributions:		
Private	\$ 368,048	\$ 326,378
Governmental	146,772	74,386
In-kind contributions	297,513	287,225
Special events	100,827	48,737
Cash contributions	36,825	64,191
Conferences and memberships	7,775	25,309
Resource material sales	4,463	16,539
Other	<u>861</u>	<u>370</u>
Total revenue and support	<u>963,084</u>	<u>843,135</u>
Expenses		
Program services	671,997	680,326
General and administrative	89,286	76,059
Fundraising	<u>4,595</u>	<u>10,491</u>
Total expenses	<u>765,878</u>	<u>766,876</u>
Change in net assets	197,206	76,259
NET ASSETS WITHOUT DONOR RESTICTION		
Beginning of year	<u>285,029</u>	<u>208,770</u>
End of year	<u><u>\$ 482,235</u></u>	<u><u>\$ 285,029</u></u>

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

THE LIFE OF A SINGLE MOM MINISTRIES

Baton Rouge, Louisiana

STATEMENT OF CASH FLOWSFor the year ended December 31, 2020
(with comparative amounts for 2019)

(See Independent Accountants' Review Report)

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 197,206	\$ 76,259
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,953	2,187
Change in operating assets and liabilities:		
Grants receivable	5,739	(5,620)
Inventory	(1,064)	(434)
Accrued liabilities	<u>(1,954)</u>	<u>2,626</u>
Net cash provided by operating activities	201,880	75,018
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	<u>(1,665)</u>	<u>(2,976)</u>
Net increase in cash	200,215	72,042
CASH		
Beginning of year	<u>265,236</u>	<u>193,194</u>
End of year	<u><u>\$ 465,451</u></u>	<u><u>\$ 265,236</u></u>

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

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2020
(with summarized comparative totals for 2019)

(See Independent Accountants' Review Report)

	Program Services	General and Administrative	Fundraising	Totals	
				2020	2019
EXPENSES					
Salaries	\$ 226,160	\$ 56,540	\$ -	\$ 282,700	\$ 232,252
Single parent direct support	330,090	-	-	330,090	346,947
Professional services	42,399	10,600	-	52,999	44,601
Payroll taxes and benefits	27,396	6,849	-	34,245	29,066
Occupancy	21,998	5,500	-	27,498	14,951
Supplies	5,933	1,978	4,595	12,506	21,045
Telephone	4,586	510	-	5,096	4,639
Insurance	2,271	1,514	-	3,785	4,051
Advertising	3,638	-	-	3,638	40,042
Memberships	-	2,766	-	2,766	2,378
Depreciation	1,172	781	-	1,953	2,187
Travel	1,412	-	-	1,412	8,568
Repairs and maintenance	-	583	-	583	-
Other	4,942	1,665	-	6,607	16,149
Total expenses	<u>\$ 671,997</u>	<u>\$ 89,286</u>	<u>\$ 4,595</u>	<u>\$ 765,878</u>	<u>\$ 766,876</u>

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

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

The Life of a Single Mom (TLSM) is a 501(c)(3) non-profit that provides support for single parents in the United States through financial education, parental effectiveness, and overall health and wellness issues. TLSM educates communities and churches on outreach to single parent families through a duplicative train-the-trainer model.

Basis of presentation

TLSM prepares its financial statements on the accrual basis of accounting. The significant accounting policies are described below to enhance the usefulness of the financial statements.

TLSM 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 on net assets.

- *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 expires in the reporting period in which the contribution is recognized. TLSM does not have any net assets with donor restrictions at December 31, 2020.

The financial statements include certain summarized comparative information in total, but not by net asset class, for the year ended December 31, 2019. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with TLSM's financial statements for the year ended December 31, 2019, from which the summarized information was derived.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently adopted accounting pronouncements

In June 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-08, *Not-for-Profit Entities* (Topic 958), *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The FASB issued this ASU to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in this ASU assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, or as exchange (reciprocal) transactions subject to other guidance and determining whether a contribution is conditional. TLSM adopted ASU 2018-08 effective January 1, 2020. The provisions of this standard resulted in no significant changes in the way TLSM recognizes contributions.

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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, accrued liabilities, and in-kind revenues and expenses. Contributions of advertising, professional services, property, inventory, and supplies are recorded at estimated fair market value at the date of the contribution.

Concentration of credit risk

TLSM maintains cash in banks, which may at times exceed the FDIC limits; however, management believes this risk is limited. The excess of cash over the FDIC limit of \$250,000 for TLSM is \$215,451.

Cash and cash equivalents

TLSM considers all highly liquid investments, money market funds and certificates of deposit with a maturity of three months or less at the date of acquisition to be cash equivalents. There were no cash equivalents at December 31, 2020.

Inventory

Inventory consist of books and resource materials sold as a support activity and is stated at cost using the first-in, first-out basis.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, equipment, and depreciation

Property and equipment with an estimated useful life greater than one year and cost exceeding \$500 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.

Grant revenue

TLSM receives grants without donor restrictions to support their activities. Grants with donor restrictions that have not been fully expended at year-end are classified as net assets with donor restrictions. TLSM had no net assets with donor restrictions as of December 31, 2020.

Vacation and sick leave

Vacation leave is earned at varying rates from seven to twenty days per year depending on the employee's length of service. Unused vacation and sick leave lapse at year-end, except that vacation may be awarded at the discretion of the executive director. Accordingly, vacation and sick leave have not been accrued.

Fair value of financial instruments

The carrying value of grants receivable, accounts payable, and accrued liabilities approximates fair value due to the short-term maturity of these instruments. None of these financial instruments are held for trading purposes.

Functional expense allocation

The financial statements report certain expense categories that are attributable to more than one service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, including memberships, are allocated to general and administrative expenses. Program service expenses are based on the direct costs associated with the program.

Advertising

Advertising costs of \$3,638 were expensed as incurred in 2020.

Income tax status

TLSM qualifies as a tax exempt TLSM under Section 501(c)(3) of the Internal Revenue Code; therefore, the financial statements have no provision for federal and state income tax. TLSM's open audit periods are 2017 through 2020.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent events

In preparing these financial statements, TLSM has evaluated events and transactions for potential recognition and disclosure through March 15, 2021, which was the date the financial statements were available to be issued.

NOTE 2 - CONCENTRATIONS

The majority of support TLSM received in 2020 was through various private and public granting agencies throughout the United States. Additionally, three of TLSM's contributors represent approximately 35% of grants and contributions for 2020. All outstanding receivables at December 31, 2020 relate to public granting agencies.

NOTE 3 - PROPERTY AND EQUIPMENT

At December 31, 2020, property and equipment is as follows:

Description	Service Life	Amount
Furniture and fixtures	5-7 years	\$ 13,758
Computer equipment	3-5 years	5,363
Equipment	5 years	1,118
		20,239
Less accumulated depreciation		(15,997)
Property and equipment, net		<u>\$ 4,242</u>

Depreciation expense was \$1,953 for 2020.

NOTE 4 - IN-KIND DONATIONS

In-kind contributions received from individuals and organizations during 2020 consisted of the following:

Description	Amount
Direct support - single parent programming	\$ 253,548
Professional services	39,800
Printing and reproduction	4,165
Total	<u>\$ 297,513</u>

NOTE 5 - COMMITMENTS

Operating lease

On October 1, 2019, TLSM entered into a three-year lease agreement expiring on September 30, 2022. Total rent payments for 2020 were \$23,917. Future minimum rental payments under this lease as of December 31, 2020 are as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 26,548
2022	<u>21,525</u>
Total	<u>\$ 48,073</u>

NOTE 6 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

TLSM's financial assets available within one year of the balance sheet are as follows:

	<u>Amount</u>
Cash	\$ 465,451
Grants receivable	6,805
Inventory and other	<u>8,395</u>
Financial assets available to meet cash needs for expenditures within one year	<u>\$ 480,651</u>

As part of TLSM's liquidity management, TLSM maintains sufficient cash funds during the year attributable to the annual cash receipts from memberships, grants, and contributions from foundations and individuals.

NOTE 7 - PAYROLL PROTECTION PROGRAM

On April 15, 2020, TLSM received loan proceeds in the amount of \$45,787 under the PPP. The PPP, established as a part of the CARES Act, provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying businesses. The loans and accrued interest may be forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, certain employee benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness may be reduced if the borrower terminates employees or reduces salaries forgiveness period.

On December 28, 2020, TLSM'S loan was forgiven in full as a result of TLSM meeting the required criteria for loan forgiveness as stated in the paragraph above. TLSM recognized the forgiveness as governmental grants and contributions revenue of \$45,787 for the fiscal year ended December 31, 2020.

THE LIFE OF A SINGLE MOM

Baton Rouge, Louisiana

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

For the year ended December 31, 2020

Agency Head: Jennifer Maggio, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 57,500
Benefits - retirement	1,845
Benefits - insurance	<u>2,371</u>
Total	<u>\$ 61,716</u>

THE LIFE OF A SINGLE MOM
Baton Rouge, Louisiana

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

December 31, 2020

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

Board of Directors
The Life of a Single Mom
Baton Rouge, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide*, enumerated below, which were agreed to by the management of **THE LIFE OF A SINGLE MOM (TLSM)**, the Legislative Auditor, and applicable federal and state grantor agency/agencies solely to assist the users in evaluating management's assertions about TLSM's compliance with the certain laws and regulations for the year ended December 31, 2020 included in the accompanying *Louisiana Attestation Questionnaire*. Management of TLSM is responsible for its financial records and compliance with applicable laws and regulations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and applicable provisions of *Government Auditing Standards*, published by the United States Comptroller General. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

With respect to your representations relating to the federal, state, and local awards compliance, as of December 31, 2020, and for the year then ended, we applied the following agreed-upon procedures:

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

TLSM was awarded two State grants and one local grant during the year ended December 31, 2020, as follows:

Grant Description	Amount expended
Prison Initiative Grant – State of Louisiana	\$ 63,309
Single Mom Child Abuse Prevention Initiative	33,723
AmeriCorps SNT VISTA	<u>10,754</u>
Total	<u>\$ 107,786</u>

2. For each federal, state, and local award, we performed the following procedures:

We randomly selected six disbursements from each of the State awards administered during the period under examination and traced the disbursements to supporting documentation as to the proper approval procedures, amounts, payees, and appropriate coding. No exceptions were noted.

3. We compared the grant agreement requirements to the selected disbursements to review that the expenses were in compliance with the requirements of the grant agreement. No exceptions were noted.
4. The open meetings law is not applicable to TLSM.
5. For all grants exceeding five thousand dollars, the grantee is required to provide the grantor with a comprehensive budget.

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

6. TLSM did provide for a timely report in accordance with R.S. 24:513.
7. TLSM did not enter into any new contract in 2020 that utilized state funds as defined in R.S. 39:72.1 A. (2).
8. There were no recommendations or comments in prior year.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for use of the Board of Directors and management of **THE LIFE OF A SINGLE MOM**, the Legislative Auditor (State of Louisiana), and the applicable federal/state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
March 15, 2021

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)

2-22-21 (Date Transmitted)

Faulk & Winkler, LLC (CPA Firm Name)
6811 Jefferson Hwy. (CPA Firm Address)
Baton Rouge, LA 70806 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 2-22-21 (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.

<u><i>Signature Rauer</i></u>	Secretary	<u>2/22/21</u>	Date
<u><i>Pauline</i></u>	Treasurer	<u>2/22/21</u>	Date
<u><i>Valery Wiggins</i></u>	President	<u>2/22/21</u>	Date