

LOUISIANA ENHANCING AGING WITH DIGNITY THROUGH EMPOWERMENT AND RESPECT  
Baton Rouge, Louisiana

REVIEWED FINANCIAL STATEMENTS  
December 31, 2020



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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors of  
Louisiana Enhancing Aging with Dignity Through Empowerment and Respect  
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Louisiana Enhancing Aging with Dignity Through Empowerment and Respect (LEADER) (a nonprofit organization), 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 entity 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.

### Accountant's 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.

### 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 on page 10 is presented for purposes of additional analysis and is not a required part of the basis 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.

CPAs and Financial Advisors  
Baton Rouge, Louisiana  
July 30, 2021

LOUISIANA ENHANCING AGING WITH DIGNITY THROUGH EMPOWERMENT & RESPECT  
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION  
(See Accompanying Notes and Independent Accountants' Review Report)

December 31, 2020

ASSETS

CURRENT ASSETS:

Cash and Cash Equivalents	\$ 194,441
Grants Receivable	<u>33,781</u>

TOTAL ASSETS (ALL CURRENT)	<u>\$ 228,222</u>
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LIABILITIES

CURRENT LIABILITIES:

Credit Card Payable	\$ 548
Grant Expense Payable	<u>33,781</u>

TOTAL LIABILITIES (ALL CURRENT)	<u>\$ 34,329</u>
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NET ASSETS:

Without Donor Restrictions	<u>193,893</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 228,222</u>
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LOUISIANA ENHANCING AGING WITH DIGNITY THROUGH EMPOWERMENT & RESPECT  
Baton Rouge, Louisiana

## STATEMENT OF ACTIVITIES

(See Accompanying Notes and Independent Accountants' Review Report)

Year Ended December 31, 2020

## SUPPORT:

Grant Revenue	\$ 492,252
Membership Dues	52
Program-Related Sales	<u>47,950</u>

TOTAL UNRESTRICTED SUPPORT AND OTHER GAINS \$ 540,254

## EXPENSES:

Program Services	543,153
Supporting Services - General & Administrative	<u>23,085</u>

TOTAL EXPENSES 566,238

DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS (25,984)

NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF PERIOD 219,877

NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF PERIOD \$ 193,893

LOUISIANA ENHANCING AGING WITH DIGNITY THROUGH EMPOWERMENT & RESPECT  
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS  
(See Accompanying Notes and Independent Accountants' Review Report)

Year Ended December 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from State grants	\$ 458,471
Cash received from Membership Dues	52
Cash received from Program Related Sales	47,950
Cash paid for Program Fees for Services	(9,436)
Cash paid for other program expenses	(500,888)
Cash paid for general and administrative expenses	<u>(23,085)</u>

NET CASH USED BY OPERATING ACTIVITIES \$ (26,936)

NET DECREASE IN CASH AND CASH EQUIVALENTS (26,936)

CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD 221,377

CASH AND CASH EQUIVALENTS, END OF PERIOD \$ 194,441

RECONCILIATION OF CHANGE IN NET ASSETS TO NET  
CASH USED BY OPERATING ACTIVITIES:

Decrease in net assets	\$ (25,984)
Adjustments to Reconcile Change in Net Assets to	
Decrease in Assets:	
Grants Receivable	(33,781)
Increase (Decrease) in Liabilities:	
Grant Expense Payable	33,781
Future Programs	(1,500)
Credit Card Payable	<u>548</u>

NET CASH USED BY OPERATING ACTIVITIES \$ (26,936)

LOUISIANA ENHANCING AGING WITH DIGNITY THROUGH EMPOWERMENT & RESPECT  
Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES  
(See Accompanying Notes and Independent Accountants' Review Report)

Year Ended December 31, 2020

	Program Services	Support Services General & Administrative	Total
Catering & Meal Services	\$ 13,906	\$ -	\$ 13,906
Accounting Fees	84	2,940	3,024
Professional Fees	11,217	-	11,217
Event Coordinator	8,400	7,675	16,075
Administrative Services	-	7,950	7,950
Advertising	1,804	215	2,019
Bank & Credit Card Fees	776	501	1,277
Information Technology	16	401	417
Continuing Education	712	-	712
Supplies	1,207	63	1,270
Telephone & Telecommunications	-	229	229
COVID-19 Equipment	410,493	-	410,493
COVID-19 In Person	89,408	-	89,408
Printing & Copying	1,611	23	1,634
Meeting Space	1,200	-	1,200
AV Equipment	515	-	515
Conferences & Conventions	1,804	400	2,204
Insurance	-	2,585	2,585
Sympathy & Memorials	-	103	103
	<u>\$ 543,153</u>	<u>\$ 23,085</u>	<u>\$ 566,238</u>
TOTAL EXPENSES			

Louisiana Enhancing Aging with Dignity Through Empowerment & Respect  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS -I-  
December 31, 2020

NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Louisiana Enhancing Aging with Dignity Through Empowerment & Respect (hereafter referred to as the “Organization”), a Louisiana non-profit organization, is domiciled in Baton Rouge, Louisiana. Its mission is education and research on elder care and culture change. The Organization provides a multiple day culture change workshop for health care providers including nursing home professional, nurses, nursing assistants, assisted living professionals, dietician professionals, activity professionals, senior center professionals, adult daycare professionals, social workers, owners, ombudsmen, and family members.

In 2020, the Organization entered into two cooperative endeavor agreements (CEA) with the Louisiana Office of Aging and Adult Services. The CEAs called for the Organization to manage and administer the reimbursement of eligible expenditures to nursing homes or corporations that own and/or manage nursing homes. The CEAs will run through June 30, 2021. The Organization does not make any fees for this arrangement other than reimbursement for additional accounting services required.

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations. The significant accounting policies are as follows:

Method of Accounting – The financial statements of the Organization have been prepared on the accrual basis of accounting.

Financial Statement Presentation – The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions, which are described as follows:

*Net Assets without Donor Restrictions* are net assets that are not subject to donor-imposed restrictions and are available for use at the Organization’s discretion. The only limits on the use of net assets without donor restrictions are the board limits resulting from the Organization, its operations, the purposes specified in the corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of operations. As of December 31, 2020, the Organization had net assets without donor restrictions of \$193,893.

*Net Assets with Donor Restrictions* are net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. When the donor’s restrictions are satisfied, either by using the resources in the manner specified by the donor or the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates the resources be maintained in perpetuity. As of December 31, 2020, the Organization had no net assets with donor restrictions.



Louisiana-Enhancing Aging with Dignity Through Empowerment & Respect  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS -2-  
December 31, 2020

NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition – Contributions received, including unconditional promises to give, are recorded as revenue when assets or donor's unconditional commitment is received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions are considered increases in net assets with donor restrictions or net assets without donor restrictions, depending on the existence and nature of any donor restrictions.

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as temporarily restricted net assets if the donor has restricted the use of the property or equipment to a particular program. If donors specify a length of time over which the property or equipment must be used, the restrictions expire evenly over the required period. Absent that type of restriction for use, the Organization considers the restriction met when the assets are placed in service.

For financial statement purposes, the Organization reports grants, programs and other revenue sources on the accrual basis of accounting. If a donor restriction applies, the amount is shown as net assets with donor restrictions. When the donor restriction expires, that is, when the stipulated restriction ends by payments or the passage of time, the amount of the temporarily restricted net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor restricted reimbursements whose restrictions are met in the same reporting period are typically reported as unrestricted support.

Cash and Cash Equivalents – For purposes of the statements of cash flows, the Organization considers all, restricted and unrestricted, highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Grants Receivables – Grants receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its grantors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated in the current year.

Property and Equipment – Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets (10-25 years for buildings; 3-7 years for equipment/furniture). Capital assets with an original cost of \$2,500 or greater are capitalized. Currently the Organization has no property and equipment.

Contributions – Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions upon satisfaction of the time or purpose of the restriction. If a contributions' restriction is met in the same reporting period the contributions was received, the support is classified as net assets without donor restrictions.

Louisiana Enhancing Aging with Dignity Through Empowerment & Respect  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS -3-  
December 31, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Goods and Services – No amounts have been reflected in the financial statements for donated goods or services. The Organization generally pays for services requiring specific expertise.

Advertising Expense – Advertising costs are expensed as incurred. The Organization paid \$2,019 for advertising for the year ended December 31, 2020.

Functional Allocation of Expenses – The costs of providing the program and supporting services of the Organization have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. This allocation is summarized in the statement of functional expenses.

Income Taxes – The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no liability or expense has been recorded in the accompanying financial statements. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business taxable income (UBTI). In addition, the Organization qualifies for the charitable deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Organization may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of UBIT. The Organization has analyzed its tax position taken for filings with the Internal Revenues Service. The Organization believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows.

Estimates – Management uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

NOTE 2: CASH AND CASH EQUIVALENTS

Cash and cash equivalents (book balances) include the following:

Demand deposits	<u>\$ 194,441</u>
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NOTE 3: CONCENTRATIONS

The Organization received 91% of its total revenue from the CEAs with Louisiana Department of Health. Two of the CEA will end on June 30, 2021.



Louisiana Enhancing Aging with Dignity Through Empowerment & Respect  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS -4-  
December 31, 2020

NOTE 4: LIQUIDITY OF ASSETS AND LIABILITIES

The liquidity of the Organization's assets and liabilities are as follows:

Cash	\$ 194,441
Plus: Current Accounts Receivable	<u>33,781</u>

Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 228,222</u>
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NOTE 5: UNCERTAIN TAX POSITIONS

The Company has adopted accounting rules that prescribe when to recognize and how to measure the financial statement effects, if any, of income tax positions taken or expected to be taken on its income tax returns. These new rules require management to evaluate the likelihood that, upon examination by relevant taxing jurisdictions, those income tax positions would be sustained. Based on that evaluation, if it were more than 50% probable that a material amount of income tax would be imposed at the entity level upon examination by the relevant taxing authorities, a liability would be recognized in the accompanying statement of financial position along with any interest and penalties that would result from that assessment. Should any such penalties and interest be incurred, the Organization's policy would be to recognize them as operating expense. Further, no interest or penalties have been accrued or charged to expense as of December 31, 2020 or for the year then ended.

The Organization's income tax returns are subject to examination by taxing authorities for a period of three years from the date they are filed. As of December 31, 2020, tax returns for 2018, 2019 and 2020 are subject to examination.

NOTE 6: SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through July 30, 2021, the date the financial statements were available to be issued.

The Organization's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Organization's financial position, operations and cash flows. Currently all activities of the organization are being hosted virtually. Additional possible effects may include, but are not limited to, disruption to the Organization's revenues.

LOUISIANA ENHANCING AGING WITH DIGNITY THROUGH EMPOWERMENT & RESPECT  
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER

(See Independent Accountants' Review Report)

Year Ended December 31, 2020

**Agency Head Name:** Barbara Anthony, President

No compensation was paid to the organization head.

Louisiana Enhancing Aging with Dignity Through Empowerment & Respect  
Baton Rouge, Louisiana

SUMMARY SCHEDULE OF FINDINGS AND RESPONSES  
For the Six Months Ended December 31, 2020

Corrective Action Plan for Current Year Finding

There were no findings in prior year reviews.



INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

LEADER, Inc.  
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by LEADER, Inc. 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*

- Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year. LEADER, Inc.' federal award expenditures for all federal programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No.	Cash Basis Amount	Accrual Amount
Louisiana Department of Health- COVID-19 In-Person Visitation Aids	2020/2021	n/a	\$ 45,290	\$ 67,343
Louisiana Department of Health- COVID-19 Communicative Devices	2020/2021	n/a	387,781	399,509
Louisiana Department of Health- Aging and Adult Services	2020/2021	n/a	<u>25,400</u>	<u>25,400</u>
Total Expenditure			<u>\$ 458,471</u>	<u>\$ 492,252</u>

- For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
- Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

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

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



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

Inspection of documentation supporting each of the selected disbursements indicated appropriate approval.

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.

*Activities allowed or unallowed*

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

*Eligibility*

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

*Reporting*

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

There was no close out report to review.

*Open Meetings*

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

Not applicable

*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 Agency provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

*State Audit Law*

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

The agency report for December 31, 2020 was due June 30, 2021. This was the first year the agency was required to report to Louisiana Legislative Auditor and it was submitted on July 30, 2021.

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

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

*Prior-Year Comments*

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

No prior year report required. No prior year findings.

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.

TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
July 30, 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,

Michael J. Waguespack, CPA  
Louisiana Legislative Auditor

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

July 30, 2021 (Date Transmitted)

TWRU CPAs & Financial Advisors

527 E. Airport Ave.

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, 2020 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.

"no compensation paid" 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 are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

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

None to disclose Yes  No  N/A

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

Yes  No  N/A

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.

None to disclose Yes  No  N/A

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  N/A

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

*Barbara Anthony*



\_\_\_\_\_  
President

07/31/2021  
03:47 PM EDT

\_\_\_\_\_  
Date