



Louisiana Alliance of Boys & Girls Clubs, Inc.

Financial Statements Years Ended December 31, 2021 and 2020

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.



Louisiana Alliance of Boys & Girls Clubs, Inc.

Financial Statements
Years Ended December 31, 2021 and 2020

Louisiana Alliance of Boys & Girls Clubs, Inc.

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Independent Accountant's Report

The Board of Directors
Louisiana Alliance of Boys & Girls Clubs, Inc.

We have reviewed the accompanying financial statements of the Louisiana Alliance of Boys & Girls Clubs, Inc. (the "Organization"), which comprise the statements of financial position as of December 31, 2021, and the related statements of activities, 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 company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

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 American Institute of Certified Public Accountants. 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 Louisiana Alliance of Boys & Girls Clubs, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

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.



Report on 2020 Financial Statements

Management is responsible for the accompanying financial statements of the Louisiana Alliance of Boys & Girls Clubs, Inc., which comprise the statements of financial position as of December 31, 2020, and the related statements of activities, functional expenses and cash flows, for the year then ended, and the related notes to the financial statements. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2020 financial statements.

BDO USA, LLP

August 29, 2022

Financial Statements

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Financial Position

<i>December 31,</i>	2021	2020
Assets		
Cash and cash equivalents	\$ 288,769	\$ 38,770
Total assets	\$ 288,769	\$ 38,770
Liabilities and Net Assets		
Liabilities:		
Refundable Advance	\$ 125,000	\$ -
Due to Clubs	115,500	-
Total liabilities	240,500	-
Net assets:		
Without donor restrictions	48,269	38,770
Total net assets	48,269	38,770
Total liabilities and net assets	\$ 288,769	\$ 38,770

See accompanying notes to financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Activities

<i>Year Ended December 31,</i>	2021	2020
Revenue, gains, and other support without donor restrictions:		
Government grants and contracts	\$ 125,000	\$ -
Total revenue, gains, and other support without donor restrictions	125,000	-
Expenses and losses:		
Leadership training, development, and support of youth programs	115,500	-
Management and general	1	-
Total expenses and losses	115,501	-
Change in net assets without donor restrictions	9,499	-
Net assets without donor restrictions, at beginning of year	38,770	38,770
Net assets without donor restrictions, at end of year	\$ 48,269	\$ 38,770

See accompanying notes to financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statements of Cash Flows

<i>Year Ended December 31,</i>	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 9,499	\$ -
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Refundable advances	125,000	-
Due to Clubs	115,500	-
Net cash provided by operating activities	249,999	-
Increase in cash and cash equivalents	249,999	-
Cash and cash equivalents:		
Beginning of year	38,770	38,770
End of year	\$ 288,769	\$ 38,770

See accompanying notes to financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Statement of Functional Expenses

<i>Year Ended December 31, 2021</i>	Program Services Leadership Training, Development, and Support of Youth	Management and General	Total Expenses and Losses
Contractual services	\$ -	\$ -	\$ -
Subscriptions	-	-	-
Supplies	-	-	-
Telephone	-	-	-
Postage and shipping	-	-	-
Occupancy	-	-	-
Printing	-	-	-
Travel	-	-	-
Training conferences	-	-	-
Awards and grants	115,500	-	115,500
Miscellaneous	-	1	1
Total	\$ 115,500	\$ 1	\$ 115,501

See accompanying notes to financial statements.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

1. Description of Organization

The Louisiana Alliance of Boys & Girls Clubs, Inc. (the "Organization") is a nonprofit organization whose purpose is to promote exclusively the social welfare of boys and girls that are served by the Boys & Girls Clubs in the State of Louisiana. The Organization provides a mechanism for joint decision making, communication and exchange of ideas, and cooperative action among Boys & Girls Clubs. The Organization develops and expands quality youth development throughout the State, and also promotes public awareness of youth development and problems facing youth. Boys & Girls Clubs of America ("BGCA") is the parent company of the Organization and the Organization's financial statements are included in the Boys & Girls Clubs of America and Subsidiaries consolidated financial statements.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Basis of Presentation

The accounting policies of the Organization have been designed to conform to U.S. generally accepted accounting principles ("U.S. GAAP") as applicable to not-for-profit organizations.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

With donor restrictions - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

For conditional contributions, the Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the conditions are met and the restrictions expire in the reporting period in which the revenue is recognized. For contributions that are unconditional in nature, the Organization reports contributions restricted by donors as increases in net assets with donor restrictions. When the donor restriction expires on an unconditional contribution, the release is reported as net assets released from donor restrictions in the statements of activities.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of interest-bearing checking accounts, savings accounts, and investments with a maturity date of three months or less.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Grants Receivable

Grants receivable, if any, represent balances due from government agencies or other third parties. Based on existing agreements and historical experiences with the granting entities, the Organization recognizes no allowance for doubtful accounts on grants receivable.

Due to Clubs

The Organization incurs liabilities representing pending payments due to local Boys & Girls Clubs, generally for the reimbursement of grant expenditures. The liabilities are recognized when the local Clubs have incurred the expense and satisfied the requirements for reimbursement in conjunction with the letter of awards and grant agreements.

Revenue Recognition

The Organization recognizes revenue when it satisfies a performance obligation by transferring a promised good to, or performing a service for, a customer. The amount of revenue recognized reflects the consideration expected to be received in exchange for satisfying distinct performance obligations. Management expects that the period between when goods and services are transferred to their customers and when the customers pay for those goods and services will be one year or less. Therefore, the Organization does not adjust the promised amount of consideration for the effects of a significant financing component.

Membership Organization Dues

The Organization enters into membership agreements with local Clubs to provide services that ultimately further the mission of the Organization to provide reciprocal value to the Club. These Clubs are required to be in compliance with any dues formula and schedule adopted by the Organization's Board of Directors, and remain in good standing. Each member organization in good standing has the opportunity to participate in state-funded Organization grants and contracts, and enter into related subrecipient agreements in accordance with the respective Organization-approved distribution plans and/or as directed by the funders.

Membership dues are billed at the beginning of the membership year. There were no membership dues revenue in either 2021 or 2020.

Contributions

Contribution revenue is recognized at fair value on the earlier of the receipt of cash or an unconditional promise to give. From time to time, the Organization receives promises to give that have certain conditions such as meeting specific performance-related barriers or limiting the Organization's discretion on use of the funds. Other contributions may have revocable features to the promises to give. Such conditional promises to give are recognized when the conditions are substantially met. There were no contributions in either 2021 or 2020.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

Government Grants and Contracts

Grants awarded by federal agencies or passed through to the Organization from another donor that received funding from the U.S. federal government are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes. As such, the Organization recognizes these amounts contributions in accordance with the guidance under Accounting Standards Codification Topic 605. As these revenues are conditionally based on the satisfaction of the Organization either incurring an allowable expenditure or meeting the requirements specified in the respective grant contract, revenue is not recognized until the incremental conditions of the grant contract have been met.

Functional Allocation of Expenses

The costs of providing the various programs and other activities 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 based on management estimates of time and effort.

Tax Status

The Organization is exempt from federal income taxation under Section 501(c)(4) of the Internal Revenue Code (“IRC”), though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). The Organization is not classified as a private foundation. The Organization did not have income unrelated to its exempt purposes during the years ended December 31, 2021 and 2020.

Concentration of Credit Risk

Credit risk represents the risk of loss attributable to possible nonperformance by donors and counterparties relative to the terms of agreements and contracts. Financial instruments that are subject to concentrations of credit risk consist primarily of cash and cash equivalents and certain receivables. Cash and cash equivalent accounts at each institution are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000.

Use of Estimates

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from these estimates.

Fair Values of Financial Instruments

The Organization’s financial instruments consist of cash and cash equivalents, accounts receivable, grants receivable, accounts payable, and due to Clubs. Each of these financial instruments is accounted for at cost, which approximate fair value.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

New Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)* (“ASU 2016-02”). The amendments in ASU 2016-02 create FASB ASC Topic 842, Leases, and supersede the requirements in ASC Topic 840, Leases. ASU 2016-02 requires the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under ASC Topic 840. Under the guidance of ASU 2016-02, a lessee should recognize in the balance sheet a liability to make lease payments (lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The accounting applied by a lessor under ASU 2016-02 is largely unchanged from that applied under ASC Topic 840. On April 8, 2020, the FASB voted to defer the effective date of ASU 2016-02 by one additional year. The ASU will be effective for the Organization’s fiscal year ended December 31, 2022. Management does not expect the adoption of this standard to have a material impact on the financial statements.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations through enhancements to presentation and disclosure. ASU No. 2020-07 was issued to address certain stakeholders’ concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by not-for-profits, as well as the amount of those contributions used in an entity’s programs and other activities. The standard is effective for annual reporting periods beginning after June 15, 2021 and should be applied on a retrospective basis. Management does not expect the adoption of this standard to have a material impact on the financial statements.

3. Liquidity and Availability

The Organization’s cash and cash equivalents and accounts receivable, totaling \$288,769 and \$38,770 are available for general expenditure within one year of December 31, 2021 and 2020, respectively. The Organization manages its financial assets to be available as its operating expenditures, liability and other obligations come due.

4. Government Grants and Contracts

During 2021, the Organization recognized grant revenue totaling \$125,000, related primarily to funds received from the Commonwealth of Louisiana Department of Social Services. Of this amount, \$115,500 was passed through to member local clubs for leadership training, development and support of youth programs. The Organization did not have any grant revenue during 2020.

5. Commitments and Contingencies

State and federally funded programs are routinely subject to special audits that could result in claims against the resources of the Organization. Management does not believe that there will be any claims arising from such audits that could have a material adverse effect on the Organization’s financial position.

Louisiana Alliance of Boys & Girls Clubs, Inc.

Notes to Financial Statements

6. Subsequent Events

Subsequent events have been evaluated through August 29, 2022, the date on which the financial statements were available for issuance and determined that all significant events and disclosures are included in the financial statements.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is unable to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.



**Louisiana Alliance of
Boys & Girls Clubs, Inc.**

Agency Attestation Questionnaire
Year Ended December 31, 2021

Louisiana Alliance of Boys & Girls Clubs, Inc.

Agency Attestation Questionnaire
Year Ended December 31, 2021

Louisiana Alliance of Boys & Girls Clubs, Inc.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Louisiana Alliance of Boys & Girls Clubs, Inc.
 and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Louisiana Alliance of Boys & Girls Clubs, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Louisiana Alliance of Boys & Girls Clubs, Inc.'s management is responsible for its financial records and compliance with applicable laws and regulations.

The Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc.'s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2021. 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 Louisiana Alliance of Boys & Girls Clubs, Inc.'s management.

The Louisiana Alliance of Boys & Girls Clubs, Inc. provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2021:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Louisiana Department of the Treasury - Act 119 of 2021 State Aid to Local Government Entities	2021	N/A	\$ 5,500
Louisiana Department of the Treasury - Act 119 of 2021 State Aid to Local Government Entities	2021	N/A	\$ 33,000
Louisiana Department of the Treasury - Act 119 of 2021 State Aid to Local Government Entities	2021	N/A	\$ 44,000
Louisiana Department of the Treasury - Act 119 of 2021 State Aid to Local Government Entities	2021	N/A	\$ 33,000
Total Expenditures			\$ 115,500

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BDO is the brand name for the BDO network and for each of the BDO Member Firms.



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.*

As the population of disbursements as noted above total less than six, we tested all disbursements.

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.*

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

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

We obtained the journal entries for the disbursements and agreed them to the subledger, noting the account coding. All of the disbursements were coded to the correct fund and general ledger account. No exceptions were noted.

5. *Report whether the selected disbursements were approved in accordance with the Louisiana Alliance of Boys & Girls Clubs, Inc.'s policies and procedures.*

The Louisiana Alliance of Boys & Girls Clubs, Inc.'s policies and procedures state that the Government Relations Director will approve all disbursements to Clubs. Documentation supporting each of the disbursements included emails evidencing approval from the Government Relations Director to the fiscal agent department to record the transactions.

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 disbursements with program compliance requirements related to services allowed or not allowed. We noted that all disbursements were in compliance with the grant agreement. No exceptions were noted.



Eligibility

Act 119 of 2021 Regular Legislative Session of the Louisiana Legislature, which was adopted in accordance with Article VII, Section 10 appropriates funding to the Louisiana Alliance of Boys & Girls Clubs in order to serve the specified number of youth at Boys & Girls Clubs sites in the State of Louisiana. Eligibility was therefore interpreted as limited to Boys & Girls Clubs locations in Louisiana. We compared documentation for each of the selected disbursements with program compliance requirements, noting that all disbursements complied with eligibility requirements. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting in the grant agreement. All disbursements agreed to the respective quarterly progress reports. No exceptions were noted.

- 7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Louisiana Alliance of Boys & Girls Clubs, Inc.'s financial records; and report whether the amounts in the close-out reports agree with the Louisiana Alliance of Boys & Girls Clubs, Inc.'s financial records.*

This procedure was not performed, as the program was not closed out during the fiscal year.

Open Meetings

- 8. Obtain evidence from management those 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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit Louisiana Alliance of Boys & Girls Clubs, Inc. is subject to the open meetings law.*

Per review of the Louisiana Open Meetings Law, the Boys and Girls Club - Louisiana Alliance is not required to comply with this requirement.

Budget

- 9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc. provided documentation that a comprehensive budget was submitted to the applicable state grantor agency for the total amount of the grant (two hundred and fifty thousand dollars). The budget included the purpose and duration of the grant program.

State Audit Law

10. *Report whether the Louisiana Alliance of Boys & Girls Clubs, Inc. provided for a timely report in accordance with R.S. 24:513.*

The Louisiana Alliance of Boys & Girls Clubs, Inc.'s report was submitted to the Legislative Auditor before the approved extended statutory due date of August 31, 2022.

11. *Inquire of management and report whether the Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc. was not in compliance with R.S. 24:513 (the audit law).*

We inquired of management as to the above, and management represented that the Louisiana Alliance of Boys & Girls Clubs, Inc. 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.*

We were unable to perform this procedure as there were no prior years attestation procedures or reporting.

We were engaged by the Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc.'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 Louisiana Alliance of Boys & Girls Clubs, Inc. 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 Louisiana Alliance of Boys & Girls Clubs, Inc.'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.

BDO USA, LLP

October 14, 2022

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

9/20/2022 (Date Transmitted)

_____ (CPA Firm Name)
BDO USA, LLP
_____ (CPA Firm Address)
421 Fayetteville St. Suite 300
_____ (City, State Zip)
Raleigh, NC 27601

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of _____ (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 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 that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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


Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

_____	Secretary	9-19-2022	_____	Date
<u>Elkara Dor</u>	Treasurer	<u>9-14-22</u>	_____	Date
_____	President	_____	_____	Date

