

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2023

Marsha O. Millican
A Professional Accounting Corporation
Shreveport, Louisiana

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

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Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Forensic Nurse Examiners of
Northwest Louisiana, Inc.
Shreveport, Louisiana

I have reviewed the accompanying financial statements of Forensic Nurse Examiners of Northwest Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I 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

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Forensic Nurse Examiners of Northwest Louisiana, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

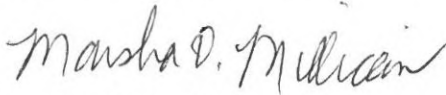
Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The 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 information has been subjected to the review procedures applied in my review of the basic financial statements. Based on my review, I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Report on Other Legan and Regulatory Requirements

In accordance with the Louisiana Audit Guide and the provisions of state law, I have issued a report, dated September 24, 2024, on the results of my agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standard applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the *Louisiana Governmental Audit Guide's* agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Certified Public Accountant
September 24, 2024

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Financial Position

December 31, 2023

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 6,002
Grants Receivable	28,281
Other Receivable	<u>1,810</u>

Total Current Assets	36,093
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PROPERTY AND EQUIPMENT

-

Total Assets	<u>\$ 36,093</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Payroll Taxes Payable	<u>\$ 2,250</u>
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Total Current Liabilities	<u>2,250</u>
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Net Assets:

Without donor restrictions	33,843
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With donor restrictions	<u>-</u>
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Total Net Assets	<u>33,843</u>
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Total Liabilities and Net Assets	<u>\$ 36,093</u>
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See accountant's review report and notes to financial statements.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Activities and Changes in Net Assets

For the Year Ended December 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
In-Kind Rent	\$ 56,272	\$ -	\$ 56,272
Donations	100	-	100
Total Support	<u>56,372</u>	<u>-</u>	<u>56,372</u>
Revenues:			
Grants	-	167,632	167,632
Program Service Fees	93,750	-	93,750
Total Revenues	<u>93,750</u>	<u>167,632</u>	<u>261,382</u>
Total Support and Revenue	<u>150,122</u>	<u>167,632</u>	<u>317,754</u>
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	167,632	(167,632)	-
Total Support and Revenues	<u>317,754</u>	<u>-</u>	<u>317,754</u>
Program Expenses	338,773	-	338,773
Management and General	22,475	-	22,475
Total Expenses	<u>361,248</u>	<u>-</u>	<u>361,248</u>
Change in Net Assets	(43,494)	-	(43,494)
Net assets, beginning of year, as previously reported	30,165	-	30,165
Prior Period Adjustment (Note 10)	47,172	-	47,172
Net assets, beginning of year, restated	<u>77,337</u>	<u>-</u>	<u>77,337</u>
Net assets, end of year	<u>\$ 33,843</u>	<u>\$ -</u>	<u>\$ 33,843</u>

See accountant's review report and notes to financial statements.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2023

	Victim Services	Management and General	Total
Salaries and benefits	\$ 43,494	\$ 14,498	\$ 57,992
Occupancy	59,764	-	59,764
Professional services	229,228	6,145	235,373
Supplies	2,849	-	2,849
Depreciation	-	420	420
Interest	-	102	102
Other	3,438	1,310	4,748
	<u>\$ 338,773</u>	<u>\$ 22,475</u>	<u>\$ 361,248</u>

See accountant's review report and notes to financial statements.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Cash Flows

For the Year Ended December 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (43,494)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	420
Changes in net assets and liabilities:	
Decrease in grants receivable	24,991
Increase in other receivable	(1,810)
Decrease in accounts payable and accrued expenses	<u>(1,164)</u>
Net cash provided by operating activities	<u>(21,057)</u>
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	
Payments on line of credit	<u>(1,677)</u>
Net cash provided by financing activities	<u>(1,677)</u>
Net decrease in cash	(22,734)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>28,736</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 6,002</u></u>

See accountant's review report and notes to financial statements.

FORENSIC NURSE EXAMINERS OF LOUISIANA , INC.

Notes to Financial Statements

December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. General:

Forensic Nurse Examiners of Louisiana, Inc.(the Company) is a nonprofit organization exempt for federal income tax purposes under IRS Code Section 501(c) (3) of the Internal Revenue Code and is exempt from state income taxes. The Organization provides competent and compassionate forensic nursing care to all victims of sexual assault and domestic violence in our community, encompassing mind, body, and soul.

B. Basis of Accounting:

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

C. Basis of Presentation:

The financial statements of the Company have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Company to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Company's management and board of directors.

Net assets with donor restrictions: These assets are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Company or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, these net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

D. Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Company's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

E. Cash and Cash Equivalents:

For the purpose of cash flows, the organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

F. Property and Equipment

Purchased property and equipment are stated at cost. Donated property and equipment are stated at their fair market value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from five to ten years.

G. Contributions:

All contributions received are considered available for use unless the donor specifies a restriction. Amounts received that are restricted by the donor for specific purposes are reported as donor restricted support that increases net assets with donor restrictions. When a donor restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

H. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported accounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Functional expenses:

The costs of providing program and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among services and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and benefits	Time and Effort
Occupancy	Square Footage
Professional services	Full Time Equivalent
Supplies	Full Time Equivalent
Depreciation	Full Time Equivalent
Interest Expense	Full Time Equivalent
Other	Time and Effort

2. AVAILABILITY AND LIQUIDITY

The following represents the Company's financial assets at December 31, 2023:

Financial assets at year end:

Cash and equivalents	\$	6,002
Grant receivable		28,281
Other receivable		<u>1,810</u>
Total financial assets		36,093

Less amounts not available to be used within one year:

Net assets with donor restrictions		-
Less net assets with purpose restriction to be met in less than a year		<u>-</u>
		<u>-</u>

Financial assets available to meet general expenditures over the next twelve months

\$ 36,093

The Company's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in interest-bearing accounts.

3. DONATED MATERIAL AND SERVICES:

Donated materials and equipment are reflected as contributions in the accompanying financial statements at their estimated values at the date of receipt. No amounts have been reflected in the statements for donated services, inasmuch as no objective basis is available to measure the value of such services; and the donated services do not create a nonfinancial asset.

4. CONCENTRATION OF CREDIT RISKS:

The carrying amount of the Company's deposits at December 31, 2023 totaled \$6,002 while balances at banks totaled \$39,869. The difference is due to outstanding checks at year end. All deposits were collateralized by FDIC insurance.

7. FIXED ASSETS:

Fixed assets at December 31, 2023 consisted of the following:

Furniture and Fixtures	\$ 2,028
Equipment	<u>45,870</u>
Total Costs	47,898
Less Accumulated Depreciation	<u>(47,898)</u>
Net Fixed Assets	<u>\$ -</u>

8. NET ASSETS:

Net assets with donor restrictions were as follows for the year ended December 31, 2023

Specific Purpose	<u>\$ -</u>
Total	<u>\$ -</u>

Net assets without donor restriction for the year ended December 31, 2023 are as follows:

Undesignated	<u>\$ 33,843</u>
Total	<u>\$ 33,843</u>

Net assets released from net assets with donor restrictions are as follows:

Satisfaction of Purpose Restrictions	<u>2023</u>
Sexual Assault Nurse Examiners	<u>\$ 167,632</u>
Total	<u>\$ 167,632</u>

9. INCOME TAXES:

The Company is exempt from federal income tax under Section 501 (C) (3) of the Internal Code and exempt from state income tax under appropriate provisions in the laws of the State of Louisiana. Although the Company is exempt from paying income tax, the Company is required to file Form 990 with the Internal Revenue Service. Management is not aware of any matters that would cause the Company to lose its tax-exempt status. The income tax filings for the Company's years ending in 2021 through 2023 are subject to examination by the taxing authorities.

10. PRIOR PERIOD ADJUSTMENT:

Net Assets at January 1, 2023 has been increased by \$47,172 to correct Grants Receivable at December 31, 2022.

11. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through September 24, 2024 the date the financial statements were available to be issued, and determined that no additional disclosure are warranted.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.
Schedule of Compensation, Reimbursements, Benefits, and Other Payments
to Agency Head
For the Year Ended December 31, 2023

Agency Head: Olivia Jones, Executive Director

Salary	\$ 40,000
Payroll Taxes	\$ 3,060
Reimbursements	\$ -



Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Forensic Nurse Examiners of Louisiana, Inc.
Shreveport, Louisiana

I have performed the procedures enumerated below on Louisiana Forensic Nurse Examiners of Louisiana, Inc.'s (the Agency) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for the financial records and compliance with applicable laws and regulations.

The Agency 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2023. 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 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. I obtained the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Agency provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2023.

Federal, State, or Local Grant Name	Grant Period	Sub grant No.	CFDA No.	Amount
The United States Department of Justice passed through the Louisiana Commission on Law Enforcement - Victims of Crime Act - Victims Assistance	10/1/2023-9/30/2024	2022-VA-01-7420	16.575	\$ 31,255
The United States Department of Justice passed through the Louisiana Commission on Law Enforcement - Victims of Crime Act - Victims Assistance	10/1/2023-9/30/2024	2022-VA-01-7534	16.575	\$ 10,312
The United States Department of Justice passed through the Louisiana Commission on Law Enforcement - Victims of Crime Act - Victims Assistance	7/1/2022-3/31/2023	2020-VA-01-7067	16.575	\$ 39,946
The United States Department of Justice passed through the Louisiana Commission on Law Enforcement - Victims of Crime Act - Victims Assistance	7/1/2022-3/31/2023	2020-VA-01-6777	16.575	\$ 6,109
The United States Department of Justice passed through the Louisiana Commission on Law Enforcement - Victims of Crime Act - Victims Assistance	4/1/2023-9/30/2023	2021-VA-01-7192	16.575	\$ 19,860
The United States Department of Justice passed through the Louisiana Commission on Law Enforcement - Victims of Crime Act - Victims Assistance	4/1/2023-9/30/2023	2021-VA-01-7191	16.575	\$ 60,150
Total Expenditures				<u>\$ 167,632</u>

2. For the six federal, state, and local grant awards, I randomly selected 30 disbursements from the grants administered during the fiscal year.
3. I obtained documentation for the disbursements selected in Procedure 2. I compared the selected disbursements to supporting documentation, and reported 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.

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 thirty disbursements were approved in accordance with the Agency's policies and procedures and received approval from the proper authorities.

6. For each selected disbursement made for federal grant awards, I obtained 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*, I obtained the grant agreement. I compared 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 reported whether the disbursements comply with these requirements.

Activities allowed or unallowed

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

Eligibility

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

Reporting

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

7. I obtained the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. I compared the close-out reports, if applicable, with the Agency's financial records and reported whether the amounts in the close-out reports agree with the Agency's financial records.

The selected disbursements included four federal award grants that were closed out during the year. I compared the close-out reports for these four federal grant awards with the Agency's financial records. The amounts reported on the close-out reports agreed with the Agency's financial records.

Open Meetings

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

As defined in LSA-RS 42:11 through 42:13, the Agency, as a not-for-profit organization is not a public body. Therefore, it is not subject to the open meetings law.

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 the 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 did not file a timely report in accordance with R.S. 24:513.

11. Inquire of management and report whether the Agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A.(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).

Management asserted the Agency did not enter into any contract that utilized state funds as defined in R.S. 39:72.1A.(2): and that were subject to the public bid law (R.S. 38:211, et Seq.), while the Agency was not in compliance with R.S. 24:513 (the audit law).

Prior-Year Comments

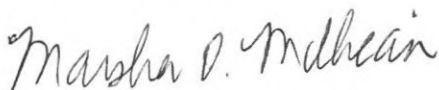
12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

There were no prior year suggestions, exceptions, recommendation, and/or comments to be resolved.

I was engaged by the Agency to perform this agreed-upon procedures engagement and conducted my 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. I was 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 Agency's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the agency and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended 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.



Certified Public Accountant

September 25, 2024

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Schedule of Findings

For the Year Ended December, 31, 2023

Finding # 2023 - 1

Criteria:

State law requires Forensic Nurse Examiners of Louisiana, Inc. (the Agency) to file its financial statements with the Louisiana Legislative Auditor within six months after year end.

Condition:

The Agency did not file its financial statements with the Louisiana Legislative Auditor within six months after year end.

Cause:

The engagement was initially approved by the Louisiana Legislative Auditor as a compilation engagement. During the performance of compilation procedures, it was realized that the Agency received governmental revenue in excess of \$200,000 which requires a review rather than a compilation engagement. More time was required to obtain a revised engagement letter and to gather the information necessary for the review engagement.

Effect:

The Agency is not in compliance with state law.

Recommendation:

I recommend the Agency file its financial statements with the Louisiana Legislative Auditor within the time frame required by state law.

Management's Response and Corrective Action Plan:

We agree with the finding. We will file our financial statements within the time frame required by state law in the future.

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

July 15, 2024

Marsha O. Millican

810 Wilkinson

Shreveport, Louisiana 71104

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2023 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).

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).

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

	Secretary	9/17/24	Date
<u>Paul V. Ferguson</u>	Treasurer	9/15/24	Date
<u>Michelle C Jackson</u>	President	8/30/24	Date

FORENSIC NURSE EXAMINERS OF LOUISIANA , INC.

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2023