

MICHAEL K. GLOVER
CERTIFIED PUBLIC ACCOUNTANT
(A Professional Accounting Corporation)

9437 BROOKLINE
BATON ROUGE, LOUISIANA 70809
(225) 295-1860
mike@mglovercpa.com

Independent Accountant's Report
On Applying Agreed-Upon Procedures
For the Year Ended December 31, 2021

May 11, 2022

To the Board of Directors of Louisiana State Board of Barber Examiners and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below related to the Louisiana State Board of Barber Examiners internal controls and compliance with certain laws and regulations for the fiscal period January 1, 2021 through December 31, 2021. Louisiana State Board of Barber Examiners management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The Louisiana State Board of Barber Examiners has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the controls that the Louisiana State Board of Barber Examiners uses to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This 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:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

The policies and procedures address the preparation, adoption, monitoring and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the entity; and (5) documentation required to be maintained for all bids and price quotes.

Policy and procedures address all of the procedures indicated above
 - c) ***Disbursements***, including processing, reviewing, and approving.

Policy and procedures address all of the procedures indicated above
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).

Policy and procedures address all of the procedures indicated above

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Policies and procedures address the payroll processing but do not address the reviewing or approving time and attendance records that include leave and overtime worked. These records are being approved by management

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Policy and procedures address all of the procedures indicated above

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

This agency does not have any credit cards, fuel cards, or P-Cards

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (2) documentation requirements, (3) time-frame in which requests must be submitted and (4) required approvers

Policies and procedures address the allowable expenses, dollar thresholds by category of expense, documentation requirements and the required approvers but do not address the time-frame in which request must be submitted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the entity's ethics policy.

There are policies and procedures that address ethics.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The agency has a policy that addresses debt that covers all of the above procedures except for number (2) continuing disclosure/EMMA reporting requirements; however, this agency has no debt.

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Each of these tools to recover operations after a critical event have been addressed.

Annual Fiscal Report (AFR)

2. Obtain the financial statements from the AFR submitted to the Division of Administration's (DOA) Office of Statewide Reporting and Accounting Policy for the current and prior periods. Perform analytical procedures comparing current and prior period amounts, by line item. Report any variances of 10% or greater for line items that are 10% or more of the respective total assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position, revenues, or expenses, and management's explanation of the variance.

There is a 37% or \$73,3385 increase of deferred outflow of resources as compared to the prior year from a 324% increase or \$7,8251 increase of OPEB related deferred outflows of resources. All other percentages of comparison were less than 10%

Board Meetings/Minutes

3. Obtain and inspect the board minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

The Board had each of the four meetings they are required to have and each meeting had a quorum.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.

Each meeting made reference to reviewing the monthly budget-to-actual comparison.
 - c) Access the entity's online information included in the DOA's boards and commissions database (<https://www.cfprd.doa.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the entity submitted board meeting minutes for all meetings during the fiscal period.

All of the board meetings that occurred for the year were posted on the DOA board and commissions database.

Bank Reconciliations

4. Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. For each of the bank accounts in the listing provided by management, obtain bank statements and reconciliations for all months in the fiscal period and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

There is a bank reconciliation prepared each month for the operating account by an outsourced accountant each quarter. There are no dates on the bank reconciliation that indicate the date they were prepared
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

There is evidence that a member of management that does not handle cash, post ledger or issue checks has reviewed the bank reconciliation.
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months at the statement closing date; and

There is no indication that the total of \$234 of outstanding checks that are over 6 month outstanding have been researched. This small amount is not considered an exception.
 - d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

The reconciled balance for the final month agreed with the general ledger at the end of the fiscal period for each of the account balances.

Receipts/Collections

5. Obtain and inspect written policies and procedures relating to employees job duties (if no written policies or procedures, inquire of employees about their job duties), and observe that job duties for collections are properly segregated such that:

- a) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts or license applications received) to the deposit.

Due to the limited number of staff, the executive director receives the payments and makes the deposits to the bank. The outsourced accountant reconciles the deposit and bank account then reviewed by a board member.

- b) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

The individual that collects the payments is not the same individual that is posting the collections to the general ledger. However, the outsourced accountant is the same individual that reconciles the ledger and also post the deposits to the general ledger.

- c) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

An outsourced accountant reconciles the cash collections to the general ledger by revenue source while another employee collects the cash.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

All employees that handle receipts are covered by an insurance policy for theft.

7. Randomly select 5 deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 5 deposits for each bank account and:

- a) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

The system reports agree with the deposit slip.

- b) Trace the deposit slip total to the actual deposit per the bank statement.

The deposit slip agrees with the actual deposit amount shown on the bank statement.

- c) Observe that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Payment received for license renewals by use of a credit card are deposited within two days from receipt. Other license fees are paid by check and there is no indication of when the check was received I am not able to determine if the checks are deposited within one business day of the date collected.

- d) Trace the actual deposit per the bank statement to the general ledger.

Each of the deposits per the bank statement agrees with the deposit recorded in the general ledger.

8. Obtain and inspect written policies and procedures (if no written policies and procedures, inquire to management) and observe that there is a process performed to determine completeness of all collections, including electronic transfers, for each revenue source (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued) by a person who is not responsible for collections.

Policies and procedures have included that there should be a proper segregation of duties regarding collections, approving and reconciling; however, there is only one employee that handles the receipts and disbursements of this entity. An outsourced accountant has been hired to assist in segregating some of the duties. This outsourced accountant determines the completeness of all collections while the executive director records the receipts to the accounts receivable reports and is responsible for collections.

9. For licensing boards, obtain a list of initial and renewal licenses granted during the period from management and management's representation that the listing is complete. Randomly select 10 individual applicants from the listing and obtain the supporting documentation (e.g. application, copy of check) from management and:
- a) Observe that the fee paid for license was the appropriate fee based on the applicable fee schedule established by the board or statute.
The fees paid for each license was the fee that was established by statute
 - b) If a penalty was assessed (e.g. late fee), observe that the penalty was assessed and collected in accordance with the board's policies.
The penalties or reinstatement and late renewals fees were assessed and collected in accordance with the board's policies.
10. For licensing boards, obtain and inspect the board's written policies and procedures for granting licenses (if no written policies and procedures, inquire to management) and observe that there is a process performed to ensure licensees meet the licensure requirements established by the board or statute, as applicable. For the 10 individual applicants selected in the previous step that were granted initial or renewal licenses during the period, request the supporting documentation (e.g. licensee file) from management and:
- a) Observe that the board followed the established process to issue or renew the license.
The board followed the established process to issues and/or renew the licenses.
 - b) Observe the documentation contains evidence that the licensee meets or continues to meet (if renewal) the licensure requirements established by the board or statute, as applicable.
There is evidence that the initial license meets the requirements; however, management has informed me there are not requirements that have to be met to renew the license.
 - c) Observe that the license was granted or approved by the board or the designated board member(s), as applicable.
Licenses observed were approved by the designated board member as required.
11. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sherriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.

Not applicable

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

12. Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
Due to the limited number of staff, there are only two individuals that handle purchases, an employee and a board member.
 - b) At least two employees are involved in processing and approving payments to vendors.
Due to the limited number of staff, there are only two individuals that the processing and approving payment to vendors, an employee and a board member.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
An employee is responsible for processing the payments and the outsourced accountant adds/modifies the vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

This entity only has one administrative employee and a board member that assist with the administrative duties and both of these individuals are performing the functions above except the only employee that signs the checks is the Executive Director.

None of the above are considered exceptions because of the limited number of individuals available to perform the duties.

13. Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement

Each of the 5 disbursements matched the related original invoice.

- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #12, as applicable.

Due to the limited employees, the entity is not able to segregate these duties.

Credit Cards/Debit Cards/Fuel Cards/P-Cards-There are no credit cards

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete. Randomly select 2 monthly statements or combined statements for each card (for a debit card, randomly select 2 monthly bank statements), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g. original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

15. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #14 above. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

16. Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (<https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx>) or the U.S. General Services Administration (www.gsa.gov).

Each reimbursement using a per diem rate established by the PPM49

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Those actual expense reimbursed were supported by original itemized receipts that identified the purchase.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Each reimbursement was supported by documentation of business purpose

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each reimbursement was reviewed and approved in writing by someone other than the person receiving the reimbursement

Contracts-There were no contracts for the year

17. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

The entity did not have any disbursements that would require a bid in accordance with the Louisiana Procurement code or the Louisiana Public Bid Laws.

- b) Observe that the contract was approved by the governing body/board, if required by policy.
c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

18. Obtain a listing of employees employed during the fiscal period, and management's representation that the listing is complete. Randomly select 5 employees (or select all employees if less than 5), obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A list of employees was obtained from management.

19. Randomly select 2 pay periods during the fiscal period. For the employees selected under #18 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).

Each of the employees daily attendance and leave were documented.

- b) Observe that supervisors approved the attendance and leave of the selected employees.

The supervisor did approve the attendance and leave of the selected employees.

- c) Observe that any leave accrued or taken during the pay period is reflected in the Entity's cumulative leave records.

The leave taken was reflected in the cumulative leave records

20. Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

There were no terminated employees during the year.

21. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Management has informed me that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums and workers' compensation premiums have been paid and all associated forms have been filed by the required deadlines.

Ethics

22. Using the 5 randomly selected employees from procedure #18 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.

Each of the employees selected has documentation that they have complied with the ethics requirements for the year.

- b) Observe that the documentation demonstrates each employee attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Best practices recommends the employees sign a verification that they have read the ethics policy. This agency did not have the employees sign a verification and rely on the ethic certificate to indicate the employee has read the ethics policy.

23. Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Each of the selected board members had documentation that they had complied with the ethics requirements for the year.

Budget

24. Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

I observed the minutes that approved the budget. There were no amendments to the budget.

25. Compare the total revenues and total expenditures of the final budget to actual total revenues and total expenditures on the financial statements or AFR. Report variances of 10% or greater.

There were no variances of 10% or greater when comparing the total revenues and expenditures with the AFR report.

26. Inquire of management whether the entity has updated its budget information in the DOA's boards and commissions database referred to in #3 above for the current fiscal period (i.e. period covered in these procedures). Access the online database and obtain the budget information for the current fiscal period. Observe that the budget information contained in the database agrees to the budget adopted by the entity's board.

The 2021 budget is recorded on the DOA database in the year 2020 as the projected year budget. The information on this site agrees with the budget adopted by the entity's board. This information is not recorded on the 2021 DOA database.

Debt Service-No Debt

27. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
28. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Sexual Harassment

29. Obtain and inspect the entity's written sexual harassment policies and procedures and observe that they address all requirements of R.S. 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

There is a sexual harassment policy that addresses all of the requirements of R.S. 42:342.

30. Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Sexual harassment training was completed for the employees or board members for the year.

31. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

The entity does not have a website; however, their sexual harassment policy and complaint procedures are posted in a conspicuous location.

32. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

The required annual report was dated February 1, 2022 and included the applicable requirements of R.S. 42:344

Other

33. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

There were no misappropriations of public funds or assets during the year.

34. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. This notice is available for download or print at www.lia.la.gov/hotline.

Not applicable

Corrective Action

35. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

There were no exceptions for the current year.

I was engaged by Louisiana State Board of Barber Examiners and the Louisiana Legislative Auditor 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 applicable standards of *Government Auditing Standards*. An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. I have not been 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 State Board of Barber Examiner's internal controls and compliance with laws and regulations. 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 Louisiana State Board of Barber Examiner's and to meet ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of the Louisiana State Board of Barber Examiner's and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Michael K Glover CPA ; APAC

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Baton Rouge, Louisiana
May 11, 2022

Prior Year Exceptions

Exception 2020-01 Budget reported on DOA Database

Condition – when comparing the information on the original budget to the DOA database, the amounts do not agree.

Update – The budget posted to the DOA database agreed with the Board approved budget. - Cleared

Exception 2020-02 Sexual Harassment Policy

Condition – RS 42:343 of the sexual harassment required mandatory training of its board members and employees and also requires in R.R. 42:344 a report to be filed no later than February 1, of each year. Neither of these requirements were performed.

Update – The sexual harassment mandatory training of its board members and employees as well as the annual report were in accordance with the Revised Statutes -Cleared