



*Luther Speight & Company, LLC*  
*Certified Public Accountants and Consultants*

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE  
FINANCIAL STATEMENTS AND ACCOMPANYING  
INDEPENDENT ACCOUNTANT'S REVIEW REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2022

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Management of  
Shreveport-Bossier African American Chamber of Commerce  
Shreveport, Louisiana

We have reviewed the accompanying financial statements of the Shreveport-Bossier African American Chamber of Commerce (the Chamber), which comprise the statement of financial position as of December 31, 2022, and the related statement 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 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Shreveport-Bossier African American Chamber of Commerce and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

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*New Orleans Office: 1100 Poydras Street, Suite 1225/New Orleans, LA 70163/ (504)561-8600*  
*Memphis Office: 1661 International Drive, Suite 400/Memphis, TN 38120/ (901)202-4688*  
*Atlanta Office: 715 Peachtree St. NE, Suite 100/Atlanta, GA 30328/ (678)971-3700*

**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.

A handwritten signature in blue ink, appearing to read "Luther Speight & Co". The signature is fluid and cursive.

Luther Speight & Company CPAs

New Orleans, Louisiana

July 24, 2023

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2022**

**ASSETS**

Cash and Cash Equivalents	\$ 43,574
Accounts Receivable	26,240
Property and Equipment, Net	<u>95,201</u>

**TOTAL ASSETS** 165,015

**NET ASSETS**

Without Donor Restrictions	90,015
With Donor Restrictions	<u>75,000</u>
<b>TOTAL NET ASSETS</b>	<u><u>165,015</u></u>

**TOTAL LIABILITIES AND NET ASSETS** \$ 165,015

The accompanying notes are an integral part of these financial statements.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE  
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>SUPPORT AND REVENUE</b>			
Grant Income	\$ 80,290	\$ -	\$ 80,290
In-Kind Donations - Building	-	75,000	75,000
Membership Income	16,195	-	16,195
Corporate Sponsorships	10,500	-	10,500
Program Income	39,000	-	39,000
Other Income	80	-	80
<b>TOTAL SUPPORT AND REVENUE</b>	<b>146,065</b>	<b>75,000</b>	<b>221,065</b>
<b>EXPENSES</b>			
Program Services	112,528	-	112,528
Management & General	52,871	-	52,871
<b>TOTAL EXPENSES</b>	<b>165,399</b>	<b>-</b>	<b>165,399</b>
Change in Net Assets	(19,334)	75,000	55,666
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>134,349</b>	<b>-</b>	<b>134,349</b>
<b>NET ASSET ADJUSTMENT</b>	<b>(25,000)</b>	<b>-</b>	<b>(25,000)</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 90,015</b>	<b>\$ 75,000</b>	<b>\$ 165,015</b>

The accompanying notes are an integral part of these financial statements.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Total</u>
Payroll Expense	\$ 18,820	\$ 7,014	\$ 25,834
Payroll Tax Expense	1,302	702	2,004
Utilities	-	5,147	5,147
Building Expenses	200	3,357	3,557
Professional Services	843	18,248	19,091
Advertising	10,525	7,756	18,281
Travel	-	2,563	2,563
Office Expense	31	1,063	1,094
Special Programs and Events	52,846	-	52,846
LDR Program Admin. Training	24,608	-	24,608
Miscellaneous Expenses	3,353	4,400	7,753
Depreciation	-	2,621	2,621
	<hr/>	<hr/>	<hr/>
Total Expenses	<u>\$ 112,528</u>	<u>\$ 52,871</u>	<u>\$ 165,399</u>

The accompanying notes are an integral part of the financial statements

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<b>Cash Flows from Operating Activities</b>	
Change in Net Assets	\$ 55,666
Net Asset Adjustment	(25,000)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	2,621
Net Changes in Assets and Liabilities:	
Decrease in Grants Receivable	17,530
Increase in In-Kind Donations - Building	(75,000)
Decrease in Payroll Liabilities	(564)
Total Adjustments	<u>(55,413)</u>
Net Cash Used by Operating Activities	<u>(24,747)</u>
 <b>Cash Flows from Investing Activities</b>	
Purchase of Property & Equipment	<u>(5,585)</u>
Net Cash Used by Investing Activities	(5,585)
Net Change in Cash and Cash Equivalents	(30,332)
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>73,906</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u><u>\$ 43,574</u></u>

The accompanying notes are an integral part of these financial statements.



**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 1 – BACKGROUND AND NATURE OF OPERATIONS**

Shreveport-Bossier African American Chamber of Commerce (the Chamber) is a non-profit corporation organized under the laws of the State of Louisiana. The Organization serves as an education, networking, support, and marketing resource for African American businesses in Northwest Louisiana. The Chamber is led by a thirteen-member board of directors, who each bring a unique perspective from their various industries and professions that when combined create a positive and progressive minded body with the primary focus of building capacity and creating an environment conducive for economic empowerment.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Principles of Accounting

The Chamber's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, The Chamber considers all highly liquid debt instruments purchased with a maturity of three months or less redeemable without penalty for the early withdrawal, to be cash. The Chamber maintains, at a financial institution, cash which may exceed federally insured amounts at times.

Receivables

Receivables represent amounts due from various state and local granting agencies. The receivables are stated at net realizable value. If the amounts due become uncollectible, they will be charged to operations when that determination is made. At December 31, 2022, The Chamber had \$26,240 in outstanding balances due from state and local granting agencies.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation using the straight-line depreciation method with useful lives ranging from five to thirty years.

Income Taxes

The Shreveport-Bossier African American Chamber of Commerce has been determined to be tax exempt under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

Financial Statement Presentation

In accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958 which established standards for external financial reporting by not-for-profit organizations, The Chamber classifies resources for accounting and reporting purposes into two net asset categories which are without donor restrictions and with donor restrictions. A description of the two net asset categories is as follows:

- Net assets without donor restrictions include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of The Chamber are included in this category. The Chamber has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of The Chamber and therefore, their policy is to record those net assets as without donor restrictions. At December 31, 2022, The Chamber had \$90,015 in net assets without donor restrictions.
- Net assets with donor restrictions include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. At December 31, 2022, The Chamber had \$75,000 in net assets with donor restrictions. See note 5 for additional information on Net Assets with Donor Restrictions.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, which is more than trivial, that must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised if the condition is not met.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as revenue with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Conditional contributions are recognized when the barriers to entitlement are overcome, and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Exchange transactions are reimbursed based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

In-kind Contributions

In-kind contributions are recognized if services or support to enhance nonfinancial assets or conditions would require specialized skills or otherwise be purchased by The Chamber. The Chamber received a building during 2022 and recorded in-kind revenue of \$75,000. See note 5 for additional information.

Functional Allocation of Expenses

The costs of providing various program and supporting services have been reported on a functional basis in the statements of functional expenses. Expenses that are identified with a specific program or support service are charged directly according to the natural classification. Other shared costs have been allocated among the various program and supporting services based on usage or other estimates made by management.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment at December 31, 2022 consists of the following:

<u>Description</u>	<u>Amount</u>
Buildings	\$ 110,000
Improvements	11,000
Furniture & Equipment	5,585
Total Cost	126,585
Accumulated Depreciation	(31,384)
Net Property and Equipment	<u>\$ 95,201</u>

The Organization recorded \$2,621 in depreciation expense during the year ended December 31, 2022.

**NOTE 4 – GRANT REVENUE**

Grant revenue includes funding from state and local sources. Grant revenue consists of the following:

<u>Grantor</u>	<u>Amount</u>
City of Shreveport	47,500
Caddo Parish	10,000
State of Louisiana Appropriation	22,790
	<u>\$ 80,290</u>

**NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions at December 31, 2022 totaled \$75,000, which consists of a building located at 2230 Jewella Avenue in Shreveport, Louisiana. The building was donated to the Organization by the City of Shreveport.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 6 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued on July 24, 2022 and determined that no other events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**FINDING #2022-01 – TIMELY SUBMISSION OF ANNUAL REVIEW REPORT**

**CRITERIA:**

Louisiana Revised Statute 24:513 requires that Agencies receiving federal, state, or local government funding from the State of Louisiana submit an independent financial statement engagement to the Louisiana Legislative Auditor’s office within six months from their fiscal year end.

**CONDITION:**

The Organization did not complete and submit its independent review report within the required deadline.

**CAUSE:**

The Organization lost its Executive Director during the 2022 fiscal year. Although the Board President stepped in to fulfill the financial-related tasks of the non-profit organization until the Executive Director position could be filled, the Organization experienced unexpected disruptions in their business operations.

**EFFECT:**

The Organization was not in compliance with the stated guidance referenced above.

**RECOMMENDATION:**

The Organization should implement policies and procedures to assure timely submission of its review reports with the Legislative Auditor, including timely engagement of its independent accountant and ongoing monitoring of the engagement process and requirements.

**MANAGEMENT RESPONSE:**

Management will engage the independent accountant for the 2023 engagement and will monitor progress with our accounting department to ensure timely completion and report submittal. Management does not anticipate similar disruptions in their business operations going forward.

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO  
AGENCY HEAD OR OFFICERS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Agency Head Name: Brittney Dunn, CPA, Chairwoman**

<b>Purpose</b>	<b>Amount</b>
Salary	
Benefits-insurance	
Benefits-retirement	
Benefits-other	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	295.41
Travel	1,304.46
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses*	
Special meals	



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## ATTESTATION REPORT

### Independent Accountant's Report on Applying Agreed-Upon Procedures

To Shreveport-Bossier African American Chamber of Commerce and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Shreveport-Bossier African American Chamber of Commerce (the Chamber) and the Louisiana Legislative Auditor (the specified parties), on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

#### **Federal, State, and Local Awards**

- 1. Obtain 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.*

**Results:** The Agency provided us with the following list of expenditures made for the state and local grant awards received during the fiscal year ended December 31, 2022:

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Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
City of Shreveport Grant	2022	N/A	\$ 47,500
State of LA Appropriation	2022	N/A	22,790
Caddo Parish	2022	N/A	10,000
Louisiana Department of Revenue	2022	N/A	25,000
Total Expenditures			\$ 105,290

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 thirty disbursements are selected.*

**Results:** We randomly selected six disbursements each from the City of Shreveport, State of Louisiana, Caddo Parish, and Louisiana Department of Revenue grants.

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.*

**Results:** We obtained supporting documentation for each of the twenty-four disbursements selected in Procedure 2. The amount and payee in the supporting documentation agree for all disbursements; there were two transactions where the check numbers in the general ledger did not agree to the cancelled check copies we were provided.

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

**Results:** Based on the documentation provided, each disbursement was coded to the correct account in the general ledger.

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

**Results:** Per review of the supporting documentation obtained in Procedure 3, we noted that the selected disbursements were approved in accordance with the Agency's policies and procedures.

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*

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

#### *Eligibility*

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

#### *Reporting*

**Results:** We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. 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 Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.*

**Results:** We obtained close-out reports for the Caddo Parish and Louisiana Department of Revenue grants, as all grant funds for 2022 were fully expended. We compared the close-out reports to the Agency's financial records and determined that the two agree. The Caddo grant funds were spent on a single event, Black Restaurant Week. Any amount spent over the grant award of \$10,000 was paid with donations from other sources and sponsorships. The grant from the Louisiana Department of Revenue was a one-time grant received as Covid relief.

#### **Open Meetings**

8. *Obtain evidence from management that 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 Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.*

**Results:** The Agency had no requirement to adhere 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 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.*

**Results:** We were provided budgets for all grant programs and no exceptions were noted; the budgets for all federal, state, and local grants included the purpose and duration of the grants. Also, the state grants included specific goals, objectives, and measures of performance.

### **State Audit Law**

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

**Results:** The original statutory due date of the report was June 30, 2023. The Legislative Auditor granted an extension of the deadline until August 31, 2023. The Agency was able to submit the report within the extended deadline.

11. *Inquire of management and report whether the agency entered 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).*

**Results:** Management represented that the Agency did not enter 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.*

Prior year exception #1: Disbursements without Visible Approval

**Results:** Prior year exceptions related to visible approval of disbursements for invoices and other payments have been resolved. The Agency confirmed that invoices are approved via email, as they are operating remotely. It is the Agency's policy that two signatures be required for all checks, and that verbal or email approval be granted for most credit card and debit card transactions. Debit and credit card holders are aware of the stipulations on card usage but must be approved for expenses for special events.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Luther Speight & Company, LLC

New Orleans, LA

July 24, 2023

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

January 24, 2023

Luther Speight & Company CPAs

1100 Poydras Street, Suite 1225

New Orleans, Louisiana, 70163

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022 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.


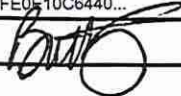
Yes [ ] No [ ] N/A

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

 9CD4FE0510C6440...	Secretary	7/13/2023	Date
	Treasurer		Date
	President	7/11/23	Date