



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

DESIRE COMMUNITY HOUSING CORPORATION

FINANCIAL STATEMENTS AND ACCOMPANYING

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022

## TABLE OF CONTENTS

Independent Accountant's Review Report	1-2
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-12
Schedule of Findings and Responses	13
Schedule of Compensation, Payments, and Other Benefits to Agency Head or Chief Executive Officer	14
Attestation Report	15-18
Louisiana Attestation Questionnaire	19-21



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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Trustees of  
Desire Community Housing Corporation

We have reviewed the accompanying financial statements of Desire Community Housing Corporation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

**Management's Responsibility for the Financial Statements**

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

**Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Desire Community Housing Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements of our reviews.

**Accountant's Conclusion**

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

*Luther Speight & Co*

Luther Speight & Company, LLC  
New Orleans, LA  
July 27, 2023

**DESIRE COMMUNITY HOUSING CORPORATION**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2022**

ASSETS	
Cash and Cash Equivalents	\$ 9,423
Grants Receivable	41,585
Due from Other Funds	80
Property Held for Sale	163,723
Property and Equipment, Net	<u>98,710</u>
 TOTAL ASSETS	 <u><u>\$ 313,521</u></u>
 LIABILITIES	
Accounts Payable	<u>346</u>
TOTAL LIABILITIES	346
 NET ASSETS	
Net Assets Without Donor Restrictions	<u>313,175</u>
TOTAL NET ASSETS	313,175
 TOTAL LIABILITIES & EQUITY	 <u><u>\$ 313,521</u></u>

The accompanying notes are an integral part of these financial statements

**DESIRE COMMUNITY HOUSING CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES</b>			
Grants/Contracts - State	\$ 33,731	\$ -	\$ 33,731
Grants/Contracts - Federal	147,408	-	147,408
Special Events	2,500	-	2,500
DCHC - Rents	3,659	-	3,659
<b>TOTAL REVENUE</b>	<b>187,298</b>	<b>-</b>	<b>187,298</b>
<b>EXPENSES</b>			
Program Services	31,445	-	31,445
Administrative Expenses	3,158	-	3,158
<b>TOTAL EXPENSES</b>	<b>34,603</b>	<b>-</b>	<b>34,603</b>
<b>CHANGE IN NET ASSETS</b>	<b>152,695</b>	<b>-</b>	<b>152,695</b>
<b>NET ASSETS - BEGINNING</b>	<b>266,295</b>	<b>-</b>	<b>266,295</b>
<b>NET ASSET ADJUSTMENT</b>	<b>(105,815)</b>	<b>-</b>	<b>(105,815)</b>
<b>NET ASSETS - ENDING</b>	<b>\$ 313,175</b>	<b>\$ -</b>	<b>\$ 313,175</b>

The accompanying notes are an integral part of these financial statements

**DESIRE COMMUNITY HOUSING CORPORATION**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	PROGRAM SERVICES	ADMINISTRATIVE EXPENSES	TOTAL
EXPENSES			
Contractual Services	\$ 6,440	\$ 1,599	\$ 8,039
Payroll Expenses	19,022	-	19,022
Professional Services	4,000	-	4,000
Training	1,892	-	1,892
Food Service & Supplies	-	255	255
Gifts & Contributions	91	-	91
Office Expense	-	362	362
Bank Fees	-	142	142
Miscellaneous	-	800	800
<b>TOTAL EXPENSES</b>	<b>\$ 31,445</b>	<b>\$ 3,158</b>	<b>\$ 34,603</b>

The accompanying notes are an integral part of these financial statements

**DESIRE COMMUNITY HOUSING CORPORATION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

<b>Cash Flows from Operating Activities:</b>	
Change in Net Assets	\$ 152,695
Net Assets Adjustment	(105,815)
Net Cash (Used) Provided by Operating Activities:	
Net Changes in Assets and Liabilities:	
Increase in Due from Other Funds	(80)
Decrease in Accounts Payable	(41,035)
Total Adjustments	<u>(41,115)</u>
Net Cash Provided by Operating Activities	<u>5,765</u>
Net Change in Cash	5,765
Cash at Beginning of Year	<u>3,658</u>
Cash at End of Year	<u><u>\$ 9,423</u></u>

The accompanying notes are an integral part of these financial statements



**DESIRE COMMUNITY HOUSING CORPORATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Desire Community Housing Corporation (DCHC) is a non-profit corporation established in 1968. Its mission is to provide quality affordable housing, revitalize communities within their established boundaries, and create a viable community for residents. For over 50 years, the members of the Desire/Florida community have worked together to improve housing conditions, as well as the improvement of the Upper Ninth Ward neighborhood.

DCHC operates the following programs:

**Community Response**

This program began in October 2002 and is funded by the State of Louisiana, passed through the Office of Family Support. Additionally, the program provides participants complete comprehensive housing counseling regimes to prevent homelessness, rental/mortgage assistance and or initial housing deposits, written information for other appropriate support services (i.e., childcare, health (mental and medical), jobs, skills, parenting and life skills and education), and housing education sessions.

**Family Resource and Referrals**

Provide an operations office and comprehensive family resource center that provides information, referrals, workshops, and peer support for families of individuals with developmental disabilities or special needs. Stipends to individuals with disabilities or their parents may also be provided, to enable them to attend certain workshops and conferences.

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

**Basis of Accounting**

DCHC'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 generally accepted accounting principles (GAAP) 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 reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**DESIRE COMMUNITY HOUSING CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

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

**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, DCHC classifies resources for accounting and reporting purposes into two net asset categories which are without donor restrictions and with donor restrictions. A description of these 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 DCHC are included in this category. DCHC has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of DCHC and therefore, their policy is to record those net assets without donor restrictions. At December 31, 2022, DCHC had \$313,175 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, DCHC had no net assets with donor restrictions.

**Property and Equipment**

Property and equipment acquired with funds from the Department of Housing and Urban Development (HUD) and DHHS funds are owned by those organizations while used in the program or in future authorized programs. Accordingly, the DCHC may not transfer, mortgage, assign, lease, or in any other way encumber the property and equipment without prior approval of those organizations. Property and equipment are carried at cost.

**DESIRE COMMUNITY HOUSING CORPORATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

**Property and Equipment (Continued)**

Depreciation is computed using the straight-line method. The cost of maintenance and repairs is charged to expense as incurred; significant renewals or betterments are capitalized. Various properties have donor restrictions regarding disposal. Improvements which significantly extend the useful life of an asset and purchases of equipment are capitalized. The straight-line method of depreciation is used for the assets owned by DCHC. Depreciation is provided at rates based upon estimated useful lives of these assets ranging from 3 to 27 years.

**Income Taxes**

DCHC 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.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, DCHC considers all cash in demand deposits and investments purchased with a maturity date of three months or less to be cash equivalents.

**Leases**

Residential and commercial leases with tenants are for a period of one year.

**Grants**

DCHC has various grant/contract agreements from state and nonprofit funded programs. State funds are received on a cost reimbursement basis. As of December 31, 2022, there was \$41,585 reported in grants receivable.

**Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, program and support service expenses are specifically identified with or allocated to DCHC's various functions. Expenses requiring allocation include services provided by the DCHC's management and administrative staff to specific program-related activities. Expense allocations are prorated based on a percentage of time or actual usage.

**DESIRE COMMUNITY HOUSING CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 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's 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, 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 DCHC. DCHC did not receive any in-kind contributions during the year ended December 31, 2022.

**NOTE 3 – ECONOMIC DEPENDENCY**

DCHC receives most of its revenues from governmental grant funding. During the year ended December 31, 2022, approximately 97% of total support and revenue was received from governmental grants. If significant budget cuts are made at the state and/or federal level, the amount of funds DCHC receives could be reduced significantly and could have an adverse impact on its operations.

**DESIRE COMMUNITY HOUSING CORPORATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE 4 – PROPERTY HELD FOR SALE**

Desire Community Housing Corporation owns various properties in which the carrying value is expected to be recovered through future sales. These properties are measured at the lower of carrying value or fair value less costs to sell and are disclosed separately from Property and Equipment on the Statement of Financial Position. The total value of Property Held for Sale at December 31, 2021 is \$163,723.

**NOTE 5 – PROPERTY AND EQUIPMENT**

A summary of property and equipment is as follows:

Land	\$ 98,000
Buildings	144,000
Office Equipment	710
Vehicles	<u>19,806</u>
	262,516
Accumulated Depreciation	<u>(163,806)</u>
Net Property and Equipment	<u><u>\$ 98,710</u></u>

Depreciable property and equipment were fully depreciated as of December 31, 2022. As a result, no depreciation expense was recorded during the year ended December 31, 2022.

**NOTE 6 – GRANT REVENUE**

Grant revenue includes funding from state and federal sources. Grant revenues at December 31, 2022 consist of the following:

	<u>Grantor</u>	<u>Amount</u>
FEMA		\$ 147,408
Louisiana Housing Corporation		<u>33,731</u>
		<u><u>\$ 181,139</u></u>

**DESIRE COMMUNITY HOUSING CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE 7 – BOARD OF DIRECTORS COMPENSATION**

The board of directors operates on a voluntary basis. There were no payments made to any board member during the year ended December 31, 2022 for services.

**NOTE 8 – NET ASSET ADJUSTMENT**

DCHC incurred numerous expenses in prior periods but did not issue payment until the current fiscal year. The expenses incurred include those for architectural and engineering costs for building updates, and payroll expenses for counseling services provided. These expenses totaled \$106,165. Additionally, DCHC adjusted their beginning cash balance by \$350. A net asset adjustment in the amount \$105,815 was recorded to properly state beginning net assets.

**NOTE 9 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued on July 27, 2023 and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**DESIRE COMMUNITY HOUSING CORPORATION  
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:**

We were unable to determine the cause for the additional time requirements causing the late report submittal.

**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.

**DESIRE COMMUNITY HOUSING CORPORATION  
 SCHEDULE OF COMPENSATION, PAYMENTS, AND OTHER BENEFITS TO  
 AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
 FOR THE YEAR ENDED DECEMBER 31, 2022**

**Agency Head Name: Wilbert Thomas, President**

Purpose	Amount
Salary	19,914
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses*	-
Special meals	-





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

**ATTESTATION REPORT**

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To Desire Community Housing Corporation and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Desire Community Housing Corporation (DCHC) 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 a list of grant award expenditures for the 2022 fiscal year as stated below:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
FEMA Grant – Louisiana Homeland Security	2022	97.036	\$97,897
HUD – Housing Counseling Grant	2022	N/A	39,712
Total Expenditures			\$137,609

2. *For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.*

**Results:** We randomly selected twelve disbursements, six from each grant that was administered during the 2022 fiscal year.

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 were provided invoices and check stubs as support for all disbursements selected. There were numerous exceptions noted: (1) Some of the expenses were incurred in prior periods but not recorded until payment was made in the current fiscal year. (2) Invoiced amounts for two of the transactions did not agree with the amount reported in the general ledger and on the provided check stubs; the variances were immaterial.

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

**Results:** Each disbursement was 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.*

**Results:** DCHC's Chief Operating Officer reviews and approves each invoice for payment prior to submitting check requests to the Executive Director for authorization. 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:** Not applicable, as neither grant was closed out during the 2022 fiscal year.

### **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.*

**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 the federal and state grants included the purpose and duration of the grants. The state grant 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 Agency was unable to submit the report prior to this due date and as a result, the report is considered late.

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

**Results:** Management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

**Prior-Year Comments**

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

**Results:** We noted the exceptions in the prior year’s Attestation Report were not resolved in regard to the recording of prior period expenses and remain exceptions in the current year.

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 & Co*

Luther Speight & Company, LLC  
New Orleans, LA  
July 27, 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.

<u>Garrett M. Conway</u>	Secretary	<u>6-21-23</u>	Date
<u>Talman M. Murrell</u>	Treasurer	<u>4-21-23</u>	Date
<u>Steve Howard</u>	President	<u>4-21-23</u>	Date