

THE LOUISIANA BLACK HISTORY HALL OF FAME

Baton Rouge, Louisiana

FINANCIAL REPORT

(Reviewed)

December 31, 2023

THE LOUISIANA BLACK HISTORY HALL OF FAME

Baton Rouge, Louisiana

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
The Louisiana Black History Hall of Fame
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of the **THE LOUISIANA BLACK HISTORY HALL OF FAME** (the Organization) (a non-profit organization), which comprise the statement of financial position as of December 31, 2023, and the related statement of activities and 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 responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review 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 Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

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

Supplementary Information

The supplementary information contained in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such.


Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 26, 2024

THE LOUISIANA BLACK HISTORY HALL OF FAME

Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

December 31, 2023

(See Independent Accountants' Review Report)

ASSETS

CURRENT ASSETS:

Cash \$ 15,093

PROPERTY 2,068,281

Total assets \$ 2,083,374

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Retainage payable \$ 18,675

Accrued expenses 4,919

Total current liabilities 23,594

NET ASSETS WITHOUT DONOR RESTRICTION 2,059,780

Total liabilities and net assets \$ 2,083,374

The accompanying notes to financial statements
are an integral part of this statement.

THE LOUISIANA BLACK HISTORY HALL OF FAME

Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES

For the year ended December 31, 2023

(See Independent Accountants' Review Report)

REVENUE AND SUPPORT

WITHOUT DONOR RESTRICTIONS

Grants:

State grants	\$ 220,907
Federal grants	40,637
Donations and other	<u>6,340</u>

Total revenue and support	<u>267,884</u>
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EXPENSES

Program:

Contract services	13,299
Supplies	9,383

General and administrative:

Accounting	16,900
Insurance	5,060
Rent	1,412
Bank fees and other	<u>5,714</u>

Total expenses	<u>51,977</u>
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Change in net assets	215,907
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NET ASSETS WITHOUT DONOR RESTRICTIONS

Beginning of year, restated	<u>1,843,873</u>
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End of year	<u><u>\$ 2,059,780</u></u>
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The accompanying notes to financial statements
are an integral part of this statement.

THE LOUISIANA BLACK HISTORY HALL OF FAME

Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

For the year ended December 31, 2023

(See Independent Accountants' Review Report)

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 215,907
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Change in operating assets and liabilities:	
Grants receivable	87,399
Contracts payable	(170,887)
Accrued expenses	<u>4,919</u>
Net cash provided by operating activities	<u>137,338</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property	<u>(265,200)</u>
Net decrease in cash	(127,862)

CASH

Beginning of year	<u>142,955</u>
End of year	<u>\$ 15,093</u>

Supplemental disclosure of cash flow information:

Property acquired	\$ 267,954
Less: increase in retainage payable	<u>(2,754)</u>
Cash paid for property additions	<u>\$ 265,200</u>

The accompanying notes to financial statements
are an integral part of this statement.

THE LOUISIANA BLACK HISTORY HALL OF FAME

Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

The Louisiana Black History Hall of Fame, (the Organization), founded in 1989, is a non-profit organization with the goal of the collection, preservation, and honoring of successful African American contributions.

The Organization has initiated the restoration of the Lincoln Theater in Baton Rouge, Louisiana. Historically, the Lincoln Theater served the African American community as a venue for performances by a variety of entertainers. The Lincoln Theater fell into disrepair through abandonment; however, the Organization is in the process of restoring the property to its original state.

The Lincoln Theater has been placed on The National Registry of Historic Places and the restoration is being conducted in accordance with the applicable requirements.

Once restoration is completed, the Organization plans to resume operations of the Lincoln Theater to host arts, entertainment, educational, and community services, as well as serving as a repository for memorabilia relating to the history of African Americans' contributions with an emphasis on Baton Rouge, Louisiana.

Basis of presentation

The Organization prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restrictions, which are described as follows:

Net assets without donor restrictions – net assets that are not subject to donor-imposed stipulations and are available for use at the Organization's discretion. Net assets without donor restrictions may be designated for specific purposes by the Organization's governing authority.

Net assets with donor restrictions – net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time or include assets to be held in perpetuity with income earnings on the related investments to be used for general or specific purposes. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The Organization had no assets with donor restrictions as of December 31, 2023.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of presentation (continued)

The statement of activities presents expenses of the Organization's operations functionally and by natural expense class. The Organization's major functions include program expenses and general and administrative expenses.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure 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. Estimates are used primarily when accounting for grants receivable and retainage payable. The Organization has no grants receivable at December 31, 2023.

Cash

For purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments, including money markets and certificates of deposits available for current use, with an initial maturity of three months or less, to be cash equivalents. There were no cash equivalents as of December 31, 2023.

Property

Property is carried at cost and includes the building frame and related restoration in progress. Additions and improvements that extend the useful lives of assets are capitalized. Maintenance and repair expenses are expensed as incurred.

When applicable, depreciation is computed using the straight-line method over the estimated useful lives of the property. The Organization is in the process of restoring the Lincoln Theatre that has been in disrepair for some time; therefore, the building and improvements are not yet in service, and depreciation has not commenced.

The Organization has received donations of numerous items of memorabilia related to the property and the African American community. The Organization does not capitalize its collection of memorabilia and historic artifacts.

Revenue recognition and support

The Organization reports grants and support when received as increases in net assets with donor restrictions or without donor restrictions, depending on the existence and/or nature of any donor restrictions. Restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. See Note 3 for further information concerning the Organization's financial support.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for credit losses

The Organization's receivables are primarily derived from grant reimbursements from the State of Louisiana and East Baton Rouge Parish for construction costs. At each balance sheet date, the Organization recognizes an expected allowance for credit losses. In addition, at each reporting date, this estimate is updated to reflect any changes in credit risk since the receivable was initially recorded. There were no allowances or accounts receivable recorded as of December 31, 2023.

Income taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the financial statements. The Organization follows the guidance of FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management believes it has no material uncertain tax positions and, accordingly, has not recognized a liability related to income taxes. The Organization's open audit periods are 2020 through 2023. At December 31, 2023, the Organization recognized \$4,919 in accrued expenses related to penalties associated with its 2014 information return. See Note 4.

Functional expenses

Management allocates expenses on a functional basis based on costs directly associated with a program or function based on time and effort relative to a certain function. The Organization's current programmatic activity is related to the rehabilitation and restoration of the Lincoln Theatre. As a result, management considers costs incurred during the year ended December 31, 2023 to be mainly general and administrative expenses and program expenses.

Leases

The Organization follows the requirements of ASU No. 2016-02, *Leases* (Topic 842) ("ASU 2016-02") which is intended to increase transparency and comparability of accounting for lease transactions. For all lease with terms greater than 12 months, the guidance requires lessees to recognize right-of-use asset and corresponding lease liabilities on the statement of financial position and to disclose qualitative and quantitative information about lease transactions. The new standard maintains a distinction between finance leases and operating leases.

The Organization determines if an arrangement contains a lease at inception. Leases are then classified as either operating or finance leases depending on the characteristics of the lease. Right-of-use (ROU) assets represent the Organization's right to control the use of a specified asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and lease liabilities are recognized at the commencement date based on the present value of lease payments; the Organization uses the risk-free discount rate when the discount rate is not implicit in the lease.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (continued)

The lease term is the non-cancellable period of the lease, including any options to extend, purchase, or terminate the lease depending on whether the Organization is reasonably certain to exercise those options. The costs associated with operating leases are recognized on a straight-line basis over the period of the leases. Finance lease ROU assets are amortized on a straight-line basis over the shorter of the estimated useful lives or the lease terms, and interest expense incurred over the period of the lease. If the lease transfers ownership to the Organization or the Organization is reasonably certain to exercise the option to purchase the underlying asset, the ROU asset is amortized to the end of the useful life of the underlying asset. Assumptions made by the Organization at the commencement date are re-evaluated upon occurrence of certain events, including lease modifications when that modification is not accounted for as a separate contract.

The Organization does not recognize ROU assets and lease liabilities on short-term leases but recognize lease expense for these leases on a straight-line basis over the lease terms and any variable lease payments in the period in which the obligation for those payments are incurred.

The Organization had no ROU assets or liabilities related to leases at December 31, 2023.

Current accounting standards implemented

Effective January 1, 2023, the Organization adopted the requirements of ASU No. 2016-13, *Financial Instruments - Credit Losses, Current Expected Credit Losses (CECL) (Topic 326)* (“ASU 2016-13”) which is intended to increase transparency regarding credit risks. CECL utilizes an “expected credit loss” measurement objective for the recognition of credit losses for loans, held-to-maturity securities, and other receivables at the time the financial asset is originated or acquired. The expected credit losses are adjusted each period for changes in expected lifetime credit losses. CECL replaces the existing impairment methods in current GAAP, which generally require that a loss be incurred before it is recognized. The implementation of this standard had no impact on the Organization’s financial statements as of December 31, 2023.

Subsequent events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through June 26, 2024, which is the date the financial statements were available to be issued.

NOTE 2 - PROPERTY

At December 31, 2023, property is as follows:

Description	Service Life	Amount
Construction in progress	-	\$ 1,859,551
Land	-	208,730
		\$ 2,068,281

The Organization incurred no depreciation expense for 2023, as the building and improvements are not yet in service.

NOTE 3 - PROGRAM AND SUPPORT

The Organization’s restoration of its property is primarily being funded by state and federal grants. The loss of this significant support would have a material adverse effect on the Organization’s ability to restore the Lincoln Theater to its original state; however, management is confident that the necessary governmental funding needed to complete the project will continue to be secured in a timely manner. Additionally, the state and federal grants referenced above represents approximately 98% of total revenue for 2023.

NOTE 4 - COMMITMENTS AND CONTINGENCIES

As of December 31, 2023, the Organization had outstanding commitments from various construction and professional services contracts in progress of approximately \$904,000.

Grant reimbursements

In the normal course of operations, the Organization receives grants and support from both the federal government passed through East Baton Rouge Parish and the State of Louisiana. This funding is subject to audit by the granting authority, the purpose of which is to ensure compliance with conditions applicable to providing such funds. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. Management believes the liability, if any, for any reimbursement, which may arise as a result or audits, would not be material.

Income taxes

During 2023, the Organization received notice from the Internal Revenue Service (IRS) that the Organization was being penalized due to incorrect filing for the 2014 tax period. In 2023, the Organization incurred \$4,919 in general and administrative expenses related to the IRS penalty. The Organization is currently seeking abatement of the penalties and related interest accumulated through 2023. Management anticipates that after following the necessary corrective action the Organization will be relieved of such penalties.

NOTE 5 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization's financial assets available within one year of the balance sheet dated December 31, 2023 consists of cash totaling \$15,093.

NOTE 6 - IN-KIND CONTRIBUTIONS

A substantial number of unpaid volunteers have made a significant contribution of their time to develop the Organization's programs, operations, and board participation. The value of this donated time is not reflected in these statements since the services do not meet the criteria for recognition under generally accepted accounting principles.

NOTE 7 - CONCENTRATION OF CREDIT RISK

The Organization typically maintains cash and cash equivalents in local banks that may, at times, exceed the FDIC limits. Management believes that this risk is limited. The Organization did not have any excess cash over the FDIC limit of \$250,000 as of December 31, 2023.

NOTE 8 - PRIOR PERIOD ADJUSTMENT

In 2023, the Organization restated beginning net assets at January 1, 2023, to adjust grants receivable, property, contracts, and retainage payable. The effects of the restatement are as follows:

	<u>Amount</u>
Net assets without donor restrictions as reported at December 31, 2022	\$ 1,981,418
Grant receivables improperly overstated	(137,545)
Property improperly overstated	(50,111)
Contracts and retainage payable improperly overstated	<u>50,111</u>
Net assets without donor restrictions as reported at December 31, 2022, restated	<u>\$ 1,843,873</u>

SUPPLEMENTARY INFORMATION

LOUISIANA BLACK HISTORY HALL OF FAME
Baton Rouge, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2023

Agency Head: Brenda Perry Dunn, Executive Director

<u>Purpose</u>	<u>Amount</u>
Reimbursement	\$ 4,047

See Independent Accountants' Review Report.

LOUISIANA BLACK HISTORY HALL OF FAME
Baton Rouge, Louisiana

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

For the year ended December 31, 2023

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Board of Directors
Louisiana Black History Hall of Fame
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of **THE LOUISIANA BLACK HISTORY HALL OF FAME** (the Organization) for compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023, as required by Louisiana Revised Statute 24:513 and *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization's compliance with laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2023. Additionally, the Louisiana Legislative Auditor (LLA) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Organization's management.

<u>Federal, State, or Local Grant Name</u>	<u>Grant Year</u>	<u>Award #</u>	<u>Amount expended</u>
State of LA Capital Outlay Appropriations	2019	N/A	\$ 220,907
Community Development Block Grant	2016	N/A	<u>40,637</u>
Total			<u>\$ 261,544</u>

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

We randomly selected up to six disbursements for each award administered during the period under examination (nine disbursements total).

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

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

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

Each of the selected disbursements were coded to the correct fund and general ledger account.

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

Each disbursement was properly approved in accordance with the Organization'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 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 whether the disbursement comply with these requirements.

Activities allowed or unallowed

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

Eligibility

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

Reporting

We compared documentation for each of the selected disbursements with program 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 Organization's financial records; and report whether the amounts in the close-out reports agree with the Organization's financial records.

No programs were closed out during the 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.

The open meetings law is not applicable to the Organization.

Budget

9. For all grants exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization 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 the budget for state grants also included specific goals, objectives, and measure of performance.

The grant awards listed in Procedure No. 1 above provided a comprehensive budget within the agreement that included the purpose and duration, specific goals, objectives, and measures of performance.

State Audit Law

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

The Organization's report for the 2023 fiscal year was submitted to the LLA before the statutory due date of June 30, 2024. The Organization's report for the 2022 fiscal year was not submitted to the LLA before the statutory due date of June 30, 2023.

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

The Organization did not enter into any contracts in 2023 that utilized state funds as defined in R.S. 39:72.1 A. (2).

Prior-Year Comments

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

2022-001 Resolved.

The Organization was able to submit their financial statements on time to the LLA due to the current year being a review as planned instead of an audit.

2022-002 Resolved.

Management improved internal controls over financial reporting to address appropriate year end accruals and necessary adjustments.

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

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on **THE LOUISIANA BLACK HISTORY HALL OF FAME’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 LLA as a public document.



Certified Public Accountants

Baton Rouge, Louisiana
June 26, 2024

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

5/15/2024

Faulk & Winkler, LLC
6811 Jefferson Highway
Baton Rouge, LA 70806

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No N/A

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **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 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.

James Wesley Boyer Treasurer June 10, 2024 Date
Brenda Lynn Dunn Executive Director June 10, 2024 Date