

**RELIEF AFTER VIOLENT ENCOUNTER -
IONIA/MONTCALM, INC.
IONIA, MICHIGAN**

REPORT ON FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Relief After Violent Encounter - Ionia/Montcalm, Inc.
Ionia, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of Relief After Violent Encounter - Ionia/Montcalm, Inc. (a nonprofit corporation), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Relief After Violent Encounter - Ionia/Montcalm, Inc. as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2022, on our consideration of Relief After Violent Encounter - Ionia/Montcalm, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Relief After Violent Encounter - Ionia/Montcalm, Inc.'s internal control over financial reporting and compliance.

Maney Costeiran PC

March 14, 2022

FINANCIAL STATEMENTS

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2021

ASSETS	
Current assets	
Cash	\$ 213,859
Investments	28,143
Prepays	9,591
Due from Federal/State	<u>91,728</u>
Total current assets	<u>343,321</u>
Noncurrent assets	
Investments	28,234
Fixed assets, net of accumulated depreciation	<u>146,181</u>
Total noncurrent assets	<u>174,415</u>
TOTAL ASSETS	<u><u>\$ 517,736</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Current liabilities	
Accounts payable	\$ 1,688
Accrued wages	19,025
Other accrued liabilities	4,549
Compensated absences	<u>3,412</u>
TOTAL LIABILITIES	28,674
NET ASSETS	
Without donor restrictions	<u>489,062</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 517,736</u></u>

See accompanying notes to financial statements.

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021

	Without Donor Restrictions
SUPPORT AND REVENUE	
Grants	
Department of Health and Human Services	\$ 246,889
Department of Health and Human Services - VOCA	477,302
Department of Health and Human Services - Coronavirus Relief Fund	50,000
FEMA	
Montcalm County	5,000
Ionia County	7,456
Local	
Greenville Area Community Foundation	5,000
DTE Energy Foundation	22,000
Other	195
Other	
Donations	61,326
Interest	253
Special events	4,003
Paycheck Protection Program Proceeds	7,567
Miscellaneous	111
	887,102
EXPENSES	
Program services	653,238
Supporting services	
Management and general	189,094
Fundraising	1,189
	843,521
CHANGE IN NET ASSETS	
	43,581
Net assets, beginning of year	445,481
Net assets, end of year	\$ 489,062

See accompanying notes to financial statements.

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2021

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Salaries and wages	\$ 347,823	\$ 145,220	\$ -	\$ 493,043
Payroll taxes and other fringe benefits	63,588	26,043	-	89,631
Total salaries and related expenses	411,411	171,263	-	582,674
Utilities	9,670	412	-	10,082
Communications	15,963	2,441	-	18,404
Maintenance	83,075	164	-	83,239
Postage	341	89	1,189	1,619
Printing and publishing	5,145	-	-	5,145
Resource material	100	-	-	100
Supplies	48,128	6,219	-	54,347
Mileage reimbursement	2,159	884	-	3,043
Specific assistance	6,976	-	-	6,976
Conferences and training	34,891	129	-	35,020
Food	1,916	106	-	2,022
Insurance	4,187	5,158	-	9,345
Contractual services	14,018	1,701	-	15,719
Miscellaneous	4,832	528	-	5,360
Total expenses before depreciation	642,812	189,094	1,189	833,095
Depreciation	10,426	-	-	10,426
TOTAL EXPENSES	\$ 653,238	\$ 189,094	\$ 1,189	\$ 843,521

See accompanying notes to financial statements.

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 43,581
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	10,426
Forgiveness of PPP loan	(7,567)
(Increase) decrease in:	
Prepays	722
Due from Federal/State	(8,048)
Due from others	17,484
Increase (decrease) in:	
Accounts payable	(25,076)
Accrued wages	14,583
Other accrued liabilities	(7,719)
Compensated absences	(1,099)
	<u>37,287</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	<u>(252)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Repayment of payroll protection program loan	<u>(83,333)</u>
NET DECREASE IN CASH DURING YEAR	
	(46,298)
Cash, beginning of year	<u>260,157</u>
Cash, end of year	<u><u>\$ 213,859</u></u>

See accompanying notes to financial statements.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF THE ORGANIZATION SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In 1979, a grass roots movement resulted in the opening of the Spouse Abuse Center in Ionia to shelter women and children who were survivors of family violence. For 42 years, comprehensive victim services have continued in the original house with expanded sites throughout Ionia and Montcalm Counties. Relief After Violent Encounter - Ionia/Montcalm, Inc. (RAVE Ionia/Montcalm), Inc. services also include nonresidential counseling and advocacy, crisis hotline, sexual assault services, services to homeless women and children, legal advocacy, and community education and prevention activities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Agency conform to U.S. generally accepted accounting principles (GAAP) as applicable to nonprofit entities. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing nonprofit accounting and financial reporting policies.

The following is a summary of the significant accounting policies of the Agency:

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The financial statements of the Agency are accounted for using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for nonprofit organizations.

Cash

Cash includes a checking account and cash on hand.

Investments

Investments consist of certificates of deposit with an original maturity of greater than 90 days. All investments have readily determinable fair values and are stated at fair value at September 30, 2021.

Prepays

Prepays consist of payments made to vendors that will benefit future periods.

Due from Federal/State

Due from Federal/State consists of amounts due for reimbursement of grant expenses that had not been received as of year-end.

Due from Others

Due from others consists mainly of amounts due from local organizations which represent reimbursement for grant expenses that had not been received as of year-end.

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fixed Assets

Property, equipment, and buildings acquired by the Agency is stated at cost, if purchased, or at fair value, if donated, with items capitalized at a unit cost of \$300 or greater. Depreciation is provided using the straight-line method over the useful lives of the respective assets, which range from 5 to 39 years. The costs of normal maintenance that do not add to the value of assets or materially extend asset lives are not capitalized.

Equipment purchased with grant funds are recorded as an expense to meet grant reporting requirements. These fixed assets are considered to be owned by the grant funding source and, accordingly, are not reported as fixed assets in the financial statements.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor or grantor restrictions. The Agency has not designated any amounts from net assets without donor restrictions.

Income Taxes

RAVE I/M is a nonprofit corporation and has been granted exemption from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Agency is not classified as a private foundation.

In the preparation of tax returns, tax positions are taken based on interpretation of federal, state, and local income tax laws. Management periodically reviews and evaluates the status of uncertain tax positions and makes estimates of amounts, including interest and penalties, ultimately due or owed. No amounts have been identified, or recorded, as uncertain tax positions. Federal, state, and local tax returns generally remain open for examination by various taxing authorities for a period of three to four years.

Revenue Recognition

Contribution Revenue

Contributions of cash and other assets received without donor stipulations are reported as revenue and net assets without donor restrictions. Gifts received with a donor stipulation that limits their use are reported as revenue and net assets with donor restrictions. When a donor-stipulated time restriction ends, or purpose restriction is accomplished, 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.

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions of land, buildings, equipment, and other long-lived assets are reported as revenue and net assets without donor restrictions unless explicit donor stipulations specify how such assets must be used, in which case the gifts are reported as revenue and net assets with donor restrictions. Absent explicit donor stipulations for the time long-lived assets must be held, expirations of restrictions resulting in reclassification of net assets with donor restrictions as net assets without donor restrictions are reported when the long-lived assets are placed in service.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

Contribution Revenue (continued)

Unconditional contributions expected to be collected within one year are reported at their net realizable value. Unconditional contributions expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Conditional contributions depend on the occurrence of a specified future and uncertain event to bind the donor and are recognized as assets and revenue when the conditions are substantially met, and the gift becomes unconditional.

Grant Revenue

Grant revenue recognized by the Organization is comprised of agreements with various funding agencies for use in the Organization's activities. All funding sources are providing revenue streams to the Organization for the benefit of the public. Grant revenue is recognized upon meeting the performance obligations within the grant agreement. Any funds received in advance for which obligations of the agreement have not been met are recognized as refundable advances and then subsequently recognized as revenue upon meeting the performance obligations identified in the agreement.

The following schedule shows the Organization's revenues disaggregated according to the timing of transfer of goods or services for the year ended September 30:

Contract revenue recognized at a point in time	
Special events	\$ 4,003
Contribution revenue	68,893
Grant revenue	813,842
Investment return	253
Other revenue	111
	111
TOTAL REVENUE AND SUPPORT	\$ 887,102
	887,102

Governmental Grants

Governmental grants which are for particular operating purposes are not considered to be contributions and are recognized as revenue when expenses are incurred under the appropriate activity type (i.e., unrestricted).

Functional Allocation of Expenses

The costs of providing program and other activities have been reported in the statement of activities. The statement of functional expenses presents the natural classification of expenses that are allocated to program or supporting functions of the Agency. Allocated expenses primarily consist of payroll and related, professional fees, and general expenses based on salary and wage analysis and management's estimated use of resources.

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Comparative Data

Comparative data for the prior year has not been presented in the accompanying financial statements since their inclusion would make the statements unduly complex and difficult to read.

Subsequent Events

In preparing these financial statements, the Agency has evaluated events and transactions for potential recognition or disclosure through March 14, 2022, the date the financial statements were available to be issued.

NOTE 3 - CONCENTRATION OF CREDIT RISK

The Agency is required to disclose significant concentrations of credit risk regardless of the degree of such risk. Financial instruments, which potentially subject the Agency to concentration of credit risk, consist principally of cash in the bank. The Agency places its cash with high-credit-quality financial institutions. Although such cash balances may exceed the federally insured limits at certain times during the year, they are, in the opinion of management, subject to minimal risk.

NOTE 4 - LIQUIDITY AND AVAILABILITY

The Agency regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenses over a 12-month period, the Agency considers all expenses related to its ongoing program service activities as well as the conduct of services undertaken to support those activities to be general expenses.

Financial assets available for general expenses, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position, comprise the following at September 30, 2021:

Cash	\$ 213,859
Investments	28,143
Due from Federal/State	<u>91,728</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 333,730</u>

In addition to financial assets available to meet general expenses over the next 12 months, the Agency operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenses.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - DUE FROM FEDERAL/STATE

The following is a summary of the amounts due from Federal/State at September 30, 2021:

Michigan Department of Health and Human Services	\$ 43,793
Michigan Department of Health and Human Services - VOCA	<u>47,935</u>
	<u>\$ 91,728</u>

NOTE 6 - FIXED ASSETS

The following is a summary of the changes in fixed assets for the year ended September 30, 2021:

	Balance Oct. 1, 2020	Additions	Deletions	Balance Sept. 30, 2021
Fixed assets being depreciated				
Buildings and building improvements	\$ 328,037	\$ -	\$ -	\$ 328,037
Equipment	<u>17,457</u>	<u>-</u>	<u>-</u>	<u>17,457</u>
Subtotal	<u>345,494</u>	<u>-</u>	<u>-</u>	<u>345,494</u>
Less accumulated depreciation for:				
Buildings and building improvements	(172,147)	(9,779)	-	(181,926)
Equipment	<u>(16,740)</u>	<u>(647)</u>	<u>-</u>	<u>(17,387)</u>
Subtotal	<u>(188,887)</u>	<u>(10,426)</u>	<u>-</u>	<u>(199,313)</u>
Net fixed assets	<u>\$ 156,607</u>	<u>\$ (10,426)</u>	<u>\$ -</u>	<u>\$ 146,181</u>

NOTE 7 - RELIANCE ON FUNDING SOURCES

RAVE I/M receives a substantial amount of its support from Federal and State grant revenues. A significant reduction in the level of this support, if it were to occur, would have an effect on the Agency's programs and activities.

NOTE 8 - PAYROLL PROTECTION PROGRAM LOAN PAYABLE

The Paycheck Protection Program ("PPP"), established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provided for loans to qualifying not-for-profit organizations for amounts up to 2.5 times of the average monthly payroll expenses. The loan and accrued interest are forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The Agency received loan forgiveness in the amount of \$7,567. The remaining \$83,333 was repaid within the fiscal year.

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 9 - UNCERTAINTIES

The extent of the impact of COVID-19 on the Agency's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on services, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition and results of operations is uncertain.

NOTE 10 - NEW ACCOUNTING STANDARD

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU provided guidance to distinguish recognition practices of contribution activity related to the adoption of ASU 2014-09. The Organization adopted the provisions of this guidance during the year under audit. There was no impact to revenue recognized for the year ended June 30, 2021 as a result of implementing ASU 2018-08.

SUPPLEMENTARY INFORMATION

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
SCHEDULE OF REVENUE AND EXPENSES
EMERGENCY FOOD AND SHELTER PROGRAM
YEAR ENDED SEPTEMBER 30, 2021

	<u>Montcalm County</u>	
REVENUE		<u>\$ 5,000</u>
EXPENSES		
Mass shelter		<u>\$ 5,000</u>
	<u>Ionia County</u>	
REVENUE		<u>\$ 7,456</u>
EXPENSES		
Mass shelter		<u>\$ 7,456</u>

RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF HEALTH AND HUMAN SERVICES
YEAR ENDED SEPTEMBER 30, 2021

	Grant No. <u>2101MITANF</u>	Grant No. <u>2018WFAX0002</u>	<u>Total</u>
REVENUE	\$ 182,927	\$ 63,962	\$ 246,889
EXPENSES			
Salaries and wages	\$ 119,073	\$ 48,571	\$ 167,644
Fringe benefits	16,644	9,292	25,936
Communication	4,215	1,150	5,365
Supplies	16,169	3,140	19,309
Local transportation	325	1,754	2,079
Occupancy	18,178	55	18,233
Miscellaneous	8,323	-	8,323
TOTAL EXPENSES	<u>\$ 182,927</u>	<u>\$ 63,962</u>	<u>\$ 246,889</u>



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Relief After Violent Encounter - Ionia/Montcalm, Inc.
Ionia, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Relief After Violent Encounter - Ionia/Montcalm, Inc. (the Agency) (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 14, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maney Costain PC

March 14, 2022