

CITY OF LAKE CHARLES, LOUISIANA

**UNIFORM GUIDANCE
SUPPLEMENTARY REPORTS**

YEAR ENDED SEPTEMBER 30, 2024

CITY OF LAKE CHARLES
LAKE CHARLES, LOUISIANA

C O N T E N T S

	Page
Independent Auditors' 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	3-4
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	5-8
Schedule of Expenditures of Federal Awards	9-11
Notes to the Schedule of Expenditures of Federal Awards	12-14
Schedule of Findings and Questioned Costs	15-16
Summary Schedule of Prior Audit Findings	17

INDEPENDENT AUDITORS' 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

Honorable Mayor Nicholas Hunter
and City Council
City of Lake Charles
Lake Charles, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Audit Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lake Charles, Louisiana, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Lake Charles, Louisiana's basic financial statements, and have issued our report thereon dated April 21, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Lake Charles, Louisiana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Lake Charles, Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Lake Charles, Louisiana'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses. (2024-001)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Lake Charles, Louisiana'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 financial statements. 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*. (2024-001)

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Mr. Elroy Quail + Burch

Lake Charles, Louisiana
April 21, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

Honorable Mayor Nicholas Hunter
and City Council
City of Lake Charles
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Lake Charles, Louisiana's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Lake Charles, Louisiana's major federal programs for the year ended September 30, 2024. The City of Lake Charles, Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Lake Charles, Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the

Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Lake Charles, Louisiana and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Lake Charles, Louisiana's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Lake Charles, Louisiana's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Lake Charles, Louisiana's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City of Lake Charles, Louisiana's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Lake Charles, Louisiana's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Lake Charles, Louisiana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Lake Charles, Louisiana's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lake Charles, Louisiana, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Lake Charles, Louisiana's basic financial statements. We issued our report thereon dated April 21, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

M. Elroy Quirk - Bunch

Lake Charles, Louisiana
April 21, 2025

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2024

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
Direct Programs:				
CDBG - Entitlement Grants - Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-22-0004	\$ 64,025	\$ 18,435
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-22-0004	20,184	20,184
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-22-0004	65,330	24,830
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-22-0004	439,892	71,847
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-22-0004	709,815	14,404
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-22-0004	119,590	89,744
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-22-0004	65,000	65,000
Community Development Block Grants/Entitlement Grants	14.218	B-21-MF-22-0002	779,298	-
Total Assistance Listing Number 14.218			2,263,134	304,444
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-21-DZ-22-0001	65,408	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-20-DW-22-0001	400,000	-
Total Assistance Listing Number 14.228			465,408	-
Total Direct Programs			2,728,542	304,444
Passed through Louisiana Department of Administration:				
Home Investment Partnerships Program	14.239	B-17-MC-22-0208	4,021	-
Home Investment Partnerships Program	14.239	B-19-MC-22-0208	191,423	-
Home Investment Partnerships Program	14.239	B-20-MC-22-0208	259,214	-
Home Investment Partnerships Program	14.239	B-21-MC-22-0208	129,793	-
Home Investment Partnerships Program	14.239	B-22-MC-22-0208	21,342	-
Home Investment Partnerships Program	14.239	B-23-MC-22-0208	45,983	-
Home Investment Partnerships Program	14.239	Louisiana Housing Corporation	775,391	-
Total Assistance Listing Number 14.239			1,427,167	-
Total U.S. Department of Housing & Urban Development			4,155,709	304,444
U.S. DEPARTMENT OF THE TREASURY				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	American Rescue Plan Act of 2021	6,681,698	-
Total U.S. Department of the Treasury			6,681,698	-

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2024

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA 4559-DR-LA	\$ 20,061,934	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA 4559-DR-LA	246,279	-
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA 4570-DR-LA	546	-
Total Assistance Listing Number 97.036			20,308,759	-
Hazard Mitigation Grant	97.039	HMPG 1786-0128-23	235,568	-
Building Resilient Infrastructure and Communities	97.047	EMT-2021-BR-091	30,456	-
Total U.S. Department of Homeland Security			20,574,783	-
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Federal Transit Cluster				
Federal Transit Formula Grants	20.507	LA-2020-017	835,588	-
Federal Transit Formula Grants	20.507	LA-2023-003	772,955	-
Federal Transit Formula Grants	20.507	LA-2019-020	74,947	-
Federal Transit Formula Grants	20.507	LA-2019-001	7,112	-
Federal Transit Formula Grants	20.507	LA-2021-005	1,565,968	-
Total Assistance Listing Number 20.507			3,256,570	-
Highway Planning and Construction				
Total Direct Programs	20.205	H.013870	2,564,383	-
			5,820,953	-
Passed through Louisiana Highway Safety Commission:				
Highway Safety Cluster				
State and Community Highway Safety	20.600	2024-30-35	9,400	-
Total U.S. Department of Transportation			5,830,353	-
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
Drinking Water State Revolving Fund	66.468		4,118,034	-
Beach Monitoring and Notification Program Implementation Grants	66.472		1,250	-
Total U.S. Environmental Protection Agency			4,119,284	-

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2024

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-03432-JAGX	\$ 34,452	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738	24-NOR-220-AFF	6,299	-
Total Assistance Listing Number 16.738			40,751	-
Equitable Sharing Program	16.922	JLEOTFS4 25205	12,237	-
High Intensity Drug Trafficking Areas Program	95.001	G24GC0001A	72,355	-
Total U.S. Department of Justice			125,343	-
U.S. DEPARTMENT OF THE INTERIOR				
Direct Programs:				
Historic Preservation Fund Grants-In-Aid	15.904	P21AF11021	5,337	-
Emergency Supplemental Historic Preservation Fund	15.957	P19AP00011	26,012	-
Total U.S. Department of the Interior			31,349	-
TOTAL FEDERAL AWARDS			\$ 41,518,519	\$ 304,444

CITY OF LAKE CHARLES, LOUISIANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2024

Note A. Scope of Audit

The audit was performed pursuant to the *Single Audit Act of 1996* and the *Uniform Guidance*.

Summary of significant accounting policies:

The Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the City in preparation of the government wide financial statements that report these awards.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The preparation of the Schedule of Expenditures of Federal Awards in conformity with accounting principles generally accepted in the United States of America requires management to make certain assumptions that affect the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

Note B. Disbursements

Disbursements reported in the Schedule of Expenditures of Federal Awards cannot be traced, in every case, directly to the disbursements reported in the City's Comprehensive Annual Financial Report. However, the detailed information regarding the disbursements reflected in both issued reports can be traced to the City's detailed general ledger with adjustments for any year-end financial statement accruals and reversals.

Note C. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the City that were received directly from federal agencies or passed through other entities and governmental agencies.

The City has prepared this Schedule of Expenditures of Federal Awards to comply with the provisions of the Uniform Guidance. The Uniform Guidance stipulates that a Schedule of Expenditures of Federal Awards be prepared showing total expenditures of each federal award program as identified in the Catalog of Federal Domestic Assistance (CFDA) and for other federal financial awards that have not been assigned a catalog number.

Note D. Major Federal Awards Program

The City's major federal awards programs for the year ended September 30, 2024 were determined based on program activity. The City's major programs for the year ended September 30, 2024 consisted of 4 federally assisted high risk "Type A" programs, and 1 federally assisted high risk "Type B" programs.

Note E. Department of Environmental Quality Loan

The Department of Environmental Quality (DEQ) Loan is a loan program through which the State of Louisiana receives federal money to then loan to municipalities to improve water treatment. The U.S. Environmental Protection Agency (USEPA) is the federal agency administering the grant. The Louisiana Department of Environmental Quality (LDEQ) is the pass-through agency. The City of Lake Charles received money from the State under the loan program. The City of Lake Charles entered into the loan agreement on June 23, 2011 for an amount not to exceed \$21,000,000. The DEQ loan disburses funds to the City of Lake Charles after the expenditure is made. Interest of .45% per annum on the outstanding balance is paid semi-annually. At September 30, 2024, the principal balance is \$9,928,000.

Note H. Drinking Water State Revolving Loan Funds

The Drinking Water State Revolving Funds (DWSRFs) is a loan program through which the City of Lake Charles is receiving federal money to repair and construct wastewater treatment facilities to meet the requirements of the Clean Water Act. The U.S. Environmental Protection Agency (USEPA) is the federal agency administering the grant. The City of Lake Charles received two awards from the State under the loan program. The City of Lake Charles entered into the loan agreement on May 17, 2023 for an amount not to exceed \$30,000,000 and an agreement on September 14, 2023 for an amount not to exceed \$2,300,000. Under the agreements, expenditures are forgiven up to \$3,000,000 and \$2,300,000, respectively. Interest of 1.95% and 0% per annum on the outstanding balance of each is paid quarterly. At September 30, 2024, the principal balances are \$5,280,708 and \$0.

Note G. Subrecipient Payments

Assistance Listing					
Grant	Number	Grant Number	Subrecipient		Amount
CDBG	14.218	B-17-MC-22-0004	Catholic Charities		18,435
CDBG	14.218	B-18-MC-22-0004	Catholic Charities		20,184
CDBG	14.218	B-19-MC-22-0004	Catholic Charities		21,830
CDBG	14.218	B-20-MC-22-0004	Catholic Charities		71,847
CDBG	14.218	B-21-MC-22-0004	Catholic Charities		14,248
CDBC	14.218	B-22-MC-22-0004	Catholic Charities		65,000
CDBG	14.218	B-23-MC-22-0004	Catholic Charities		65,000
Total Catholic Charities					276,544
CDBG	14.218	B-22-MC-22-0004	Girlie Girls		24,744
CDBG	14.218	B-19-MC-22-0004	SWLA Law Center		3,000
CDBG	14.218	B-21-MC-22-0004	SWLA Center for Health Services		156
Total Subrecipient Payments					304,444

Note H. Indirect Cost Rate

The City did not elect to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued: Unmodified
Internal control over financial reporting:
Material weakness identified? ☐ Yes ☒ No
Significant deficiency identified not
Considered to be material weakness? ☐ Yes ☒ None reported
Noncompliance material to financial statements
noted ☒ Yes ☐ No

Federal Awards

Internal control over major programs:
Material weakness identified? ☐ Yes ☒ No
Significant deficiency identified not
Considered to be material weakness? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with the Uniform
Guidance? ☐ Yes ☒ No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
20.507	Federal Transit Formula Grants
14.228	CDBG/State's Program and Non-Entitlement Grants in Hawaii
20.205	Highway Planning and Construction
66.468	Drinking Water State Revolving Fund

Dollar threshold used to distinguish
between Type A and Type B programs: \$1,245,556

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

(continued on next page)

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024
(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 Late Filing of Audited Financial Statements

Condition: The September 30, 2024, audited financial statements were not filed with the Legislative Auditor's office within six months after the fiscal year ended as required by LSA-RS 24:514.

Criteria: Louisiana State Audit Law requires audited financial statements to be filed within six months after the fiscal year end of government entities.

Cause: A long-term employee who was a key component in compiling and producing the financial statements resigned shortly after year end.

Effect: The City is not in compliance with LSA-RS 24:514.

Recommendation: In the future, the City should file audited financial statements in a timely manner, if possible.

Response: The City will make its best effort to file its audits in a timely manner in the future.

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No findings to report.

CITY OF LAKE CHARLES, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2024

SECTION IV - PRIOR YEAR FINANCIAL STATEMENT FINDINGS

No Prior Year Findings

SECTION V - PRIOR YEAR FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD
PROGRAMS AUDIT

No Prior Year Findings