



September 14, 2022

Transmitted via Email:

info@lla.la.gov

TPhillips@lla.la.gov

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

This communication is in response to your letter dated August 16, 2022. In your letter, you requested the following of our agency:

- Provide a written comprehensive corrective action plan that addresses the following:
 - Your agency's plan to correct the condition or conditions that led to the disclaimer of opinion, and to ensure that its next reports have an unqualified opinion.
 - Your agency's plan to correct any findings in the report.
 - A statement as to when your audit report for fiscal year end December 31, 2021 will be submitted to our office.
 - The corrective action plan should include the date by which these corrective actions are to be performed or put into practice; the name of the person or persons responsible for implementing the corrective action plan; and the name of a board member who will take responsibility for monitoring the progress of the corrective actions your agency is taking to correct the deficiencies in the December 31, 2020 audit report.
 - You must also retain the services of a CPA firm to monitor your progress and provide periodic reports to the Legislative Auditor. Your corrective action plan must include the name of the firm you will hire, which must be listed on the Approved CPAs list found on our website, lla.la.gov, under Resources - Local Government Reporting.

Attached, please find the requested Comprehensive Corrective Action Plan for your review and approval.

If you have any questions, please contact Delwin Davis, YMCA CEO.

Sincerely,

Delwin Davis, CEO

Dryades Young Men's Christian Association – YMCA