



# Louisiana Corporate Credit Union

Independent Accountants' Report on Applying  
Agreed-Upon Procedures

Automated Clearing House (ACH) &  
ACH Risk Assessment Review

December 31, 2024

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American Society of Certified Public Accountants  
Society of Louisiana CPAs

**Independent Accountants' Report**  
**On Applying Agreed-Upon Procedures**

To the Supervisory Committee and Management of  
Louisiana Corporate Credit Union  
Metairie, Louisiana

We have performed the procedures enumerated below on agreed-upon procedures of Louisiana Corporate Credit Union for the year ending December 31, 2024. Louisiana Corporate Credit Union's management is responsible for the selected accounting records and transactions.

Louisiana Corporate Credit Union has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance with Rule Compliance Audit Requirements for ACH Transactions. This 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, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**Procedure:**

This engagement was conducted by a review of the procedures performed by Credit Union management to satisfy the necessary requirements to fulfill their annual responsibilities for the Automated Clearing House (ACH) and ACH Risk Assessment compliance review for the year ending December 31, 2024. This engagement did not include a detailed examination of all transactions and cannot be relied on to disclose errors, irregularities, or illegal acts that may exist.

**Results:**

We reviewed the Credit Union's 2024 ACH Audit Workbook and supporting documentation completed on December 3, 2024. We also reviewed the Credit Union's ACH Risk Assessment completed on December 4, 2024.

Procedure performed without exception.

The Credit Union is in compliance with NACHA ACH Operating Rules and Guidelines.

**Corrective Action:**

No corrective action deemed necessary.

We were engaged by Louisiana Corporate Credit Union to perform this agreed-upon procedures engagement and conducted our engagement per the attestation standards established by the American Institute of Certified Public Accountants. 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 accounting records and transactions. 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 Louisiana Corporate Credit Union 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 for the information and use of management and the Supervisory Committee of Louisiana Corporate Credit Union and is not intended to be and should not be used by anyone other than these specified parties.

*Griffin & Furman, LLC*

December 10, 2024  
Covington, LA