TOWN OF ABITA SPRINGS, LOUISIANA

Alternative Compliance Examination Engagement Report

For the Year Ended December 31, 2024

TOWN OF ABITA SPRINGS, LOUISIANA

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Independent Accountant's Report Issued on Compliance

To the Honorable Mayor and Board of Aldermen
Town of Abita Springs, Louisiana
Abita Springs, Louisiana

Report on Compliance

We have examined the Town of Abita Springs, Louisiana's compliance with the compliance requirements "activities allowed or unallowed" and "allowable costs / cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2024 OMB Compliance Supplement (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended December 31, 2024. Management of the Town of Abita Springs, Louisiana, is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement". Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

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Opinion

In our opinion, the Town of Abita Springs, Louisiana complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2024.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Town's compliance with the specified requirements; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the Town's compliance with the specified requirements and not for the purpose of expressing an opinion on internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a finding that is required to be reported under *Government Auditing Standards*, and the finding, along with the views of responsible officials, is described in the accompanying Schedule of Findings and Management's Response as Finding 2024-001.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the Town complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2024. Accordingly, this report is not suitable for any other purpose.

Griffin & Furman, LLC

Covington, Louisiana

June 3, 2026

2024-001 Failure to Timely Identify Federal Audit Reporting Requirements

Criteria: The Alternative Compliance Examination Engagement reporting package for Assistance Listing Number 21.027, Coronavirus State and Local Fiscal Recovery Funds, is required to be submitted within the earlier of 30 calendar days after receipt of the practitioner's report or nine months after the end of the audit period. For the year ended December 31, 2024, the reporting package was required to be submitted by the applicable deadline.

Condition: The Town's Alternative Compliance Examination Engagement for Assistance Listing Number 21.027, Coronavirus State and Local Fiscal Recovery Funds, for the year ended December 31, 2024, was not completed and submitted to the Federal Audit Clearinghouse by the required deadline.

Cause: The Town did not have an effective year-end federal awards closeout process to identify all federal award expenditures, determine whether federal audit or alternative compliance examination requirements were triggered, and communicate that information to the practitioner before completion of the 2024 financial statement audit. As a result, the need for the engagement was identified after issuance and submission of the Town's 2024 financial statement audit report.

Effect: The Town did not meet the required federal reporting deadline for submission of the Alternative Compliance Examination Engagement reporting package to the Federal Audit Clearinghouse.

Recommendation: The Town should implement a formal year-end federal awards closeout process to identify all federal awards, Assistance Listing numbers, pass-through award information, direct or Non-Entitlement Unit State and Local Fiscal Recovery Funds (NEU SLFRF) expenditures, and total federal expenditures before the annual audit is completed and establish a compliance calendar to monitor Federal Audit Clearinghouse submission deadlines and other federal reporting requirements. The Town should reconcile the federal awards schedule to the general ledger and review federal reporting requirements before the audit report issuance deadline.

Management's Response: Management has implemented a grant tracking process that identifies federal awards by Assistance Listing number, pass-through entity, award number, award amount, current-year expenditures, cumulative expenditures, and applicable reporting requirements. Management will update the schedule throughout the year and reconcile the schedule to the general ledger prior to the start of the annual audit. In addition, management has established a compliance calendar to monitor Federal Audit Clearinghouse submission deadlines and other applicable federal reporting requirements. The Town Clerk is responsible for maintaining the grant tracking schedule and compliance calendar and will provide the schedule and supporting grant documentation to the practitioner during audit planning. These procedures were implemented in June 2025 and will be performed on an ongoing basis.