

*Financial Report*

*LAT Workforce Development Board, Inc.*  
*Houma, Louisiana*

*June 30, 2025*

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*Houma, Louisiana*

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June 30, 2025

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**FINANCIAL SECTION**

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors,  
LAT Workforce Development Board, Inc.,  
Houma, Louisiana.

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and General Fund of LAT Workforce Development Board, Inc. (LAT), a component unit of the Lafourche Parish Consolidated Government, State of Louisiana, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of LAT as of June 30, 2025 and the respective changes in net position and budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of LAT and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about LAT's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 LAT's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about LAT's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 5 through 9, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise LAT's basic financial statements. The accompanying combining schedule of program balance sheets as of June 30, 2025 and the combining schedule of program revenues, expenditures, and changes in fund balance are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is required by Louisiana Revised Statute 24:513 (A)(3) 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. This information has been subjected to the auditing procedures applied in the audit of the basic 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 information is fairly stated, in all material respects, in relation to the basic 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 December 2, 2025 on our consideration of LAT Workforce Development Board, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 the effectiveness of LAT's 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 LAT's internal control over financial reporting and compliance.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
December 2, 2025.

# **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **LAT Workforce Development Board, Inc. Houma, Louisiana**

June 30, 2025

The Management's Discussion and Analysis of LAT Workforce Development Board, Inc. (LAT) financial performance presents a narrative overview and analysis of LAT's financial activities for the year ended June 30, 2025. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the additional information contained in LAT's financial statements, which begin on page 10.

### **FINANCIAL HIGHLIGHTS**

- LAT's revenues primarily consist of reimbursements of grant expenditures/expenses. Therefore, LAT's financial statements are considered to be substantially expenditure/expense driven and changes in expenditures/expenses are directly offset by similar changes in revenues.
- At the end of any reporting period LAT's accounts payable primarily consist of unpaid expenditures/expenses which will be reimbursed to LAT through grant funds.
- LAT's revenue decreased \$24,600 or 1.50% primarily due to a decrease in funding received during the year, and expenditures decreased \$25,250 or 1.52% primarily due to a decrease in training related/supportive services.
- LAT's assets exceeded its liabilities at year end by \$9,537. This was a decrease in net position of \$16,829 or 63.83%.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to LAT's financial statements. LAT's annual report consists of four parts: (1) management's discussion and analysis (this section), (2) basic financial statements, (3) the optional section that presents other supplementary information and (4) various governmental compliance reports and schedules by certified public accountants and management. The financial statements include two kinds of statements that present different views of LAT.

## **OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of LAT's finances, in a manner similar to a private sector business. The Statement of Net Position presents information on all of LAT's assets and liabilities with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of LAT is improving or deteriorating. The Statement of Activities presents information showing how LAT's net position changes during each fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The governmental activity of LAT is to provide funds to subrecipients for job training and related support services.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The governmental fund of LAT is its General Fund.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities (Exhibits B and D).

LAT maintains an individual governmental fund. Information is presented in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund. LAT adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The governmental fund financial statements can be found in Exhibits A through E of this report.

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)****Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in Exhibit F of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of LAT's financial position. For the fiscal year ended June 30, 2025, assets exceeded liabilities by \$9,537. Long-term liabilities outstanding consist entirely of accumulated unpaid vacation and sick leave due after one year. The increase in accounts payable is due to the timing of payments. The decrease in unearned revenue is due to the timing of the receipt of funds from the State of Louisiana.

	<u>June 30,</u>		<u>Dollar</u>
	<u>2025</u>	<u>2024</u>	<u>Change</u>
Current and other assets	<u>\$ 155,591</u>	<u>\$ 174,711</u>	<u>\$(19,120)</u>
Accounts payable and accrued expenses	49,529	28,029	21,500
Unearned revenue	73,367	99,941	(26,574)
Long-term liabilities outstanding	<u>23,158</u>	<u>20,375</u>	<u>2,783</u>
Total liabilities	<u>146,054</u>	<u>148,345</u>	<u>(2,291)</u>
Net position:			
Unrestricted	<u>\$ 9,537</u>	<u>\$ 26,366</u>	<u>\$(16,829)</u>

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)****Governmental Activities**

Governmental activities decreased LAT's net position by \$16,829. Key elements of this decrease are as follows:

**Condensed Statements of Activities**

	<u>June 30,</u>		<u>Dollar</u>	<u>Total</u>
	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>Percent</u>
				<u>Change</u>
<b>Revenues:</b>				
Intergovernmental:				
Federal government -				
reimbursements grants	<u>\$ 1,617,924</u>	<u>\$ 1,642,524</u>	<u>\$ (24,600)</u>	-1.50%
<b>Expenses:</b>				
Current:				
Economic opportunity	<u>1,634,753</u>	<u>1,660,003</u>	<u>(25,250)</u>	-1.52%
Decrease in net assets	(16,829)	(17,479)	650	-3.72%
Net position beginning of year	<u>26,366</u>	<u>43,845</u>	<u>(17,479)</u>	-39.87%
Net position end of year	<u><u>\$ 9,537</u></u>	<u><u>\$ 26,366</u></u>	<u><u>\$ (16,829)</u></u>	-63.83%

The decrease in revenue is due to a decrease in funding from the State for programs and expenses decreased due to fewer program related expenditures.

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted previously, LAT uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of LAT's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing LAT's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, LAT's governmental fund reported a \$23,167 fund balance. Major differences between the prior year and the current year's changes in revenues and expenditures were as stated as follows.

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (Continued)**

**Governmental Funds (Continued)**

Revenues

- Intergovernmental revenues decreased by \$24,600 in federal government grants due to a decrease in state funding.

Expenditures

- Overall expenditures decreased by \$25,250 which is primarily related to a decrease in program expenditures.

**General Fund Budgetary Highlights**

During the year, actual revenues and expenditures were less than the budgetary estimates by \$674,337 and \$665,727, respectively. LAT's primary budget source is reimbursement grants. Therefore, increases in appropriated grants at federal and state levels are reflected as increases in revenues and expenses/expenditures in LAT's financial statements. The budget was not amended during 2025. Because LAT is substantially an expenditure driven organization budget amendments were not required. LAT signed a contract with the Work Connection which required grant budgets in the amounts of \$2,292,261 and \$2,399,652 for the years ended June 30, 2025 and 2024, respectively. All budgeted amounts which were not expended, or obligated through contracts, lapse at year end.

**CAPITAL ASSETS**

LAT's investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$7,312 (net of accumulated depreciation). Additional information on LAT's capital assets can be found in Note 3 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Board of Directors of LAT considered certain factors and indicators when setting next year's budget, rates, and fees. These factors and indicators were based on anticipated grants to be received, and employment levels within the parishes of Lafourche, Assumption and Terrebonne.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of LAT's finances for all those with an interest in LAT's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of Directors of LAT Workforce Development Board, Inc., 200 Point St., Houma, Louisiana 70360.

**STATEMENT OF NET POSITION AND  
GOVERNMENTAL FUND BALANCE SHEET**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

	General Fund	Adjustments (Exhibit B)	Statement of Net Position
<b>Assets</b>			
Cash	\$ 54,940	\$ -	\$ 54,940
Due from the State of Louisiana	91,123	-	91,123
Prepaid insurance	-	2,216	2,216
Depreciable capital assets, net of accumulated depreciation	-	7,312	7,312
Total assets	\$ 146,063	9,528	155,591
<b>Liabilities</b>			
Accounts payable and accrued expenditures	\$ 49,529	-	49,529
Unearned revenue	73,367	-	73,367
Long-term liabilities	-	23,158	23,158
Total liabilities	122,896	23,158	146,054
<b>Fund Balance/Net Position</b>			
Fund balance - unassigned	23,167	(23,167)	-
Total liabilities and fund balance	\$ 146,063		
<b>Net position:</b>			
Net investment in capital assets		7,312	7,312
Unrestricted		2,225	2,225
Total net position		\$ 9,537	\$ 9,537

See notes to financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE  
SHEET TO THE STATEMENT OF NET POSITION**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

<b>Fund Balance - Governmental Fund</b>		<b>\$ 23,167</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.		
Governmental capital assets	\$ 27,420	
Less accumulated depreciation	<u>(20,108)</u>	7,312
Other assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.		
Prepaid insurance		2,216
Long-term liabilities are not due in the current period and, therefore are not reported in the governmental funds.		
Accrued unpaid compensated absences		<u>(23,158)</u>
<b>Net Position of Governmental Activities</b>		<b><u><u>\$ 9,537</u></u></b>

See notes to financial statements.

**STATEMENT OF ACTIVITIES AND**  
**STATEMENT OF GOVERNMENTAL FUND REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

	General Fund	Adjustments (Exhibit D)	Statement of Activities
<b>Revenues</b>			
Intergovernmental	\$ 1,617,924	\$ -	\$ 1,617,924
<b>Expenditures - Economic Opportunity</b>			
Current:			
Administrative:			
Personal services	236,149	2,735	238,884
Supplies and materials	3,171	-	3,171
Other services and charges	65,535	-	65,535
Repairs and maintenance	4,848	-	4,848
Depreciation	-	5,484	5,484
	309,703	8,219	317,922
Program distributions for training related/supportive services	1,316,831	-	1,316,831
Total expenditures	1,626,534	8,219	1,634,753
<b>Net Change in Fund Balance</b>	(8,610)	8,610	-
<b>Change in Net Position</b>	-	(16,829)	(16,829)
<b>Fund Balance/Net Position</b>			
Beginning of year	31,777	(5,411)	26,366
End of year	\$ 23,167	\$ (13,630)	\$ 9,537

See notes to financial statements.

**RECONCILIATION OF THE STATEMENT OF GOVERNMENTAL  
FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE TO THE STATEMENT OF ACTIVITIES**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

**Net Change in Fund Balance - Governmental Fund** **\$ (8,610)**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Depreciation expense	\$ (5,484)	(5,484)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.

Increase in prepaid insurance	48	
Increase in compensated absences	<u>(2,783)</u>	<u>(2,735)</u>

**Change in Net Position of Governmental Activities** **\$ (16,829)**

See notes to financial statements.

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>	<u>\$ 2,292,261</u>	<u>\$ 2,292,261</u>	<u>\$ 1,617,924</u>	<u>\$ (674,337)</u>
<b>Expenditures - Economic Opportunity</b>				
Current:				
Administrative:				
Personal services	229,800	229,800	236,149	(6,349)
Supplies and materials	4,000	4,000	3,171	829
Other services and charges	73,400	73,400	65,535	7,865
Repairs and maintenance	-	-	4,848	(4,848)
	<u>307,200</u>	<u>307,200</u>	<u>309,703</u>	<u>(2,503)</u>
Program distributions to subrecipients for reimbursement of training related/supportive services	<u>1,985,061</u>	<u>1,985,061</u>	<u>1,316,831</u>	<u>668,230</u>
Total expenditures	<u>2,292,261</u>	<u>2,292,261</u>	<u>1,626,534</u>	<u>665,727</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(8,610)</u>	<u>\$ (8,610)</u>
<b>Fund Balance</b>				
Beginning of year			<u>31,777</u>	
End of year			<u>\$ 23,167</u>	

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS****LAT Workforce Development Board, Inc.**  
Houma, Louisiana

June 30, 2025

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of LAT Workforce Development Board, Inc. (LAT) conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

**a) Reporting Entity**

In 1998, the United States Congress passed legislation creating the Workforce Investment Act (WIA). In the implementation of WIA, the State of Louisiana chose to create local Workforce Investment Boards to administer federal financial assistance grants in the local area. The Workforce Innovation and Opportunity Act (WIOA) was created in 2014 which supersedes and reauthorizes the WIA.

LAT Workforce Development Board, Inc., formerly LAT Workforce Investment Board, Inc., is a special purpose quasi-governmental organization which serves as the local Workforce Investment Board for the Parishes of Lafourche, Assumption and Terrebonne. The governing authorities for the three Parishes agreed in the “Workforce Investment Act (WIA) Chief Elected Official Agreement” that the Lafourche Parish Council (the “Parish”) will serve as the local grant recipient. Furthermore, the State of Louisiana Workforce Commission, formerly Department of Labor and the Parish signed a cooperative endeavor agreement in which LAT has been designated as the Parish’s grant subrecipient and fiscal agent. LAT was incorporated as a non-profit corporation on April 1, 2000 and is a component unit of the Lafourche Parish Council.

LAT receives the revenue reported in its General Fund from Federal financial assistance grants provided by WIOA Title I-B, Grant Programs as pass-through grants from the State of Louisiana Workforce Commission.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**a) Reporting Entity (Continued)**

GASB No. 14, “*The Financial Reporting Entity*”, GASB No. 39, *Determining Whether Certain Organizations Are Component Units-an amendment of GASB Statement No. 14*”, and GASB No. 61, “*The Financial Reporting Entity: Omnibus and amendment of GASB Statements No. 14 and No. 34*” established the criterion for determining which component units should be considered part of LAT for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the governing authority appoints a majority of the board members of the potential component unit.
3. Fiscal interdependency between LAT and the potential component unit.
4. Imposition of will by LAT on the potential component unit.
5. Financial benefit/burden relationship between LAT and the potential component unit.

Management has reviewed all activities and determined that there are no potential component units which should be included in the financial statements.

**b) Basis of Presentation**

LAT’s financial statements consist of the government-wide statements on all activities of LAT and the governmental fund financial statements.

**Government-Wide Financial Statements:**

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of LAT. As a general rule, the effect of inter-program activity has been removed from these statements. The government-wide presentation focuses primarily on the sustainability of LAT as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Basis of Presentation (Continued)**

Fund Financial Statements:

The fund financial statements place emphasis on the major funds in governmental categories. The daily accounts and operations of LAT are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of the fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following is the Governmental Fund of LAT:

**General Fund** - The General Fund is the general operating fund of LAT. It is used to account for and report all financial resources except those that are required to be accounted for in another fund. The General Fund is always a major fund.

**c) Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Government-Wide Financial Statements:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds’ present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c) Measurement Focus and Basis of Accounting (Continued)**

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For this purpose, LAT considers revenues to be available if they are collected within 60 days of the end of the current fiscal year.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

**d) Use of Estimates**

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

**e) Operating Budgetary Data**

LAT is a quasi-governmental entity which is not legally required to adopt budgets. A budget for each program within the General Fund is submitted to the state grantor department for approval. Funding is primarily from intergovernmental grants received from the Louisiana Workforce Commission. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board of Directors and the State of Louisiana Workforce Commission. All budget amounts which are not expended lapse.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

**f) Accounts Receivable**

The financial statements for LAT contain no allowance for bad debts. Uncollectible receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds of LAT.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**g) Capital Assets**

The accounting treatment over office furniture and fixtures and a vehicle (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-Wide Financial Statements:

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$1,000 or more are valued at historical cost. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful life by type of asset is as follows:

Office equipment	5 years
------------------	---------

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**h) Compensated Absences**

Employees earn and accumulate annual and sick leave at various rates, depending on their years of service. Employees can earn twelve, eighteen or twenty-four days per year vacation leave, depending on their length of employment. Accumulated vacation leave benefits are due to the employee at the time of termination or death. The vacation policy provides that employees are to take vacation within one year of being earned, but after January 1 of the following year. Employees may accumulate and carry forward no more than 80 hours of annual leave from one calendar year to the next.

Employees earn five hours of sick leave per month and are permitted to accumulate up to 120 hours of sick leave from one calendar year to the next. Accumulated sick leave benefits are due to the employee at the time of termination or death.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h) Compensated Absences (Continued)**

In the government-wide financial statements, the net change in accumulated unpaid vacation and sick leave liability is recorded as an expense and the total a long-term obligation. In accordance with GASB Interpretation No. 6, “*Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*”, a compensated absences liability is recorded as of June 30, 2025 in the governmental fund-type financial statements.

**i) Income Taxes**

LAT is a non-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provisions for income taxes have been made.

Accounting standards provide detailed guidance for financial statement recognition, measurement, and disclosures of uncertain tax positions recognized in an entity’s financial statements. It requires an entity to recognize financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. Tax years ended June 30, 2022, and later remain subject to examination by the taxing authorities. As of June 30, 2025 management of LAT believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

**j) Fund Equity**

Government-Wide Statements:

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of debt proceeds used in the acquisition of those assets. As of June 30, 2025, LAT did not report any borrowings.
- b. Restricted net position - Consists of assets and deferred outflows of resources less liabilities and deferred inflow of resources (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net assets that do not meet the definition of “restricted” or “net investment in capital assets”.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**j) Fund Equity (Continued)**

When both restricted and unrestricted resources are available for use, it is LAT's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Non-spendable - amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to maintain intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed - amounts that can be used only for specific purposes determined by a formal action of LAT's Board of Directors. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by LAT's Board of Directors.
- d. Assigned - amounts that do not meet the criteria to be classified as either restricted or committed but that are intended to be used for specific purposes. Amounts assigned may be established, modified, or resented by majority vote of LAT's Board of Directors or its Executive Director.
- e. Unassigned - all other spendable amounts.

For the classification of governmental fund balances, LAT considers expenditure to be made from the most restrictive first when more than one classification is available. LAT's fund balance was classified as unassigned as of June 30, 2025.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k) New GASB Statements**

During the year ending June 30, 2025, LAT implemented the following GASB Statements:

Statement No. 101, “*Compensated Absences*” provides guidance to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement did not affect the Board’s financial statements.

Statement No. 102, “*Certain Risk Disclosures*” defines concentrations and constraints. The Statement also requires governments to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact and whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Additional disclosures are to be included if reporting criteria is met which will provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. This Statement did not affect the Board’s financial statements.

The GASB has issued the following Statements which will become effective in future years as shown below:

Statement No. 103, “*Financial Reporting Model Improvements*” provides guidance to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. The Statement establishes new or modifies existing requirements related to Management’s Discussion and Analysis (MD&A), unusual or infrequent items, presentation of proprietary fund statement of revenues, expenses, and changes in fund net position, information about major component units in basic financial statements, and budgetary comparison information. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k) New GASB Statements (Continued)**

Statement No. 104, “*Disclosure of Certain Capital Assets*” provides users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in Statement No. 87, and intangible right-to-use assets recognized in accordance with Statement No. 94, should be disclosed separately by major class of underlying asset in the capital asset note disclosure. Subscription assets recognized in accordance with Statement No. 96 also should be separately disclosed. This Statement also requires additional disclosure for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. Management has yet to determine the effect of this Statement on the financial statements.

**Note 2 - CASH**

Custodial credit risk is the risk that in the event of a bank failure, LAT’s deposits may not be returned to it. LAT has a written policy for custodial risk. Cash is in a non-interest bearing account held in custody at a bank and is fully covered by FDIC insurance; accordingly, cash is not exposed to custodial credit risk. LAT is a quasi-governmental entity which is not required to comply with Louisiana laws relating to collateralization of cash and investments.

**Note 3 - CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets being depreciated:				
Office furniture and fixtures	\$ 27,420	\$ -	\$ -	\$ 27,420
Less accumulated depreciation for:				
Office furniture and fixtures	(14,624)	(5,484)	-	(20,108)
Total capital assets, net	\$ 12,796	\$ (5,484)	\$ -	\$ 7,312

**Note 4 - LONG-TERM LIABILITIES**

Long-term liabilities consist entirely of accumulated unpaid vacation and sick leave which management estimates will be paid after one year.

The following is a summary of the changes in long-term liabilities of LAT for the year ended June 30, 2025:

Long-term liabilities, July 1, 2024	\$ 20,375
Net increase in accumulated unpaid vacation and sick leave	<u>2,783</u>
Long-term liabilities, June 30, 2025	<u><u>\$ 23,158</u></u>

**Note 5 - OFFICE RENTAL**

LAT paid rental expenditures of \$8,645 to The Work Connection during the year ended June 30, 2025 and the total is included in other services and charges on Exhibit C. The lease is renewed annually.

**Note 6 - ECONOMIC DEPENDENCY**

LAT receives substantially all of its revenue from funds provided through grants administered by the State of Louisiana Workforce Commission. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state levels, the amount of the funds LAT receives could be reduced significantly and have an adverse impact on its operations.

**Note 7 - RISK MANAGEMENT**

LAT is exposed to various risks of loss related to workers' compensation; torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which LAT carries commercial insurance. No settlements were made during the year that exceeded LAT's insurance coverage.

**Note 8 - EMPLOYEE RETIREMENT PLAN**

LAT contributes to a Simplified Employee Pension Plan (the "Plan"), a defined contribution pension plan, for its full time employees. The Plan is administrated by the LAT Board.

**Note 8 - EMPLOYEE RETIREMENT PLAN (Continued)**

Benefit terms, including contribution requirements are established and may be amended by the LAT Board. For each employee, LAT contributes 5% of annual salary to the employee's individual retirement account, (IRA). The IRAs are the property of the participating employee. The employees are permitted to make contributions up to applicable Internal Revenue Code limits. For the year ended June 30, 2025, employee contributions totaled \$8,086 and LAT recognized an equal amount as pension expense.

**Note 9 - COMPENSATION OF BOARD OF DIRECTORS**

No compensation was paid to Directors of the LAT Workforce Development Board, Inc. for the year ended June 30, 2025.

**Note 10 - SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through December 2, 2025, which is the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION SECTION**

## GENERAL FUND PROGRAMS

**Adult Program** - To account for and report funds received under the Workforce Innovation and Opportunity Act. Funds are used to increase the employability of economically disadvantaged adults through participation in classroom and on-the-job training and work experience. In addition, employer outreach, job search, and direct placement activities are conducted.

**Youth Program** - To account for and report funds received under the Workforce Innovation and Opportunity Act. Funds are used to increase the employability of economically disadvantaged youth through participation in classroom and on-the-job training, work experience and exemplary youth programs. In addition, employer outreach, job search, and direct placement activities are conducted.

**Dislocated Worker Program** - To account for and report funds received under the Workforce Innovation and Opportunity Act. Funds are used to increase the employability of dislocated workers through classroom training and on-the-job training programs.

**COMBINING SCHEDULE OF PROGRAM BALANCE SHEETS****LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

	Program			Supporting Services Administration	Totals
	Adult Program	Youth Program	Dislocated Worker Program		
<b>Assets</b>					
Cash	\$ 39,752	\$ -	\$ -	\$ 15,188	\$ 54,940
Due from the State of Louisiana	62,868	28,255	-	-	91,123
Total assets	<u>\$ 102,620</u>	<u>\$ 28,255</u>	<u>\$ -</u>	<u>\$ 15,188</u>	<u>\$ 146,063</u>
<b>Liabilities</b>					
Accounts payable and accrued expenditures	\$ 49,529	\$ -	\$ -	\$ -	\$ 49,529
Unearned revenue	-	-	73,367	-	73,367
Due to (from) other programs	53,091	28,255	(73,367)	(7,979)	-
Total liabilities	102,620	28,255	-	(7,979)	122,896
<b>Fund Balance</b>					
Fund balance - unassigned	-	-	-	23,167	23,167
Total liabilities and fund balance	<u>\$ 102,620</u>	<u>\$ 28,255</u>	<u>\$ -</u>	<u>\$ 15,188</u>	<u>\$ 146,063</u>

**COMBINING SCHEDULE OF PROGRAM STATEMENTS OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

	Program			Supporting Services Administration	Totals
	Adult Program	Youth Program	Dislocated Worker Program		
<b>Revenues</b>					
Intergovernmental:					
Federal:					
Department of Labor	\$ 755,061	\$ 510,395	\$ 352,468	\$ -	\$ 1,617,924
Total revenues	755,061	510,395	352,468	-	1,617,924
<b>Expenditures - Economic Opportunity</b>					
Current:					
Administrative:					
Personal services	70,395	71,521	94,233	-	236,149
Supplies and materials	1,043	1,042	1,086	-	3,171
Other services and charges	19,858	16,173	20,894	8,610	65,535
Repairs and maintenance	1,616	1,616	1,616	-	4,848
	92,912	90,352	117,829	8,610	309,703
Program distributions for training, training related/supportive services	662,149	420,043	234,639	-	1,316,831
Total expenditures	755,061	510,395	352,468	8,610	1,626,534
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(8,610)</b>	<b>(8,610)</b>
<b>Fund Balance</b>					
Beginning of year				31,777	31,777
End of year	\$ -	\$ -	\$ -	\$ 23,167	\$ 23,167

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

**Agency Head Name:** Frank Lewis, Executive Director

**Purpose**

Salary	\$ 96,430
Benefits - insurance	35,043
Benefits - retirement	4,914
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Meals	-
	<hr/>
	<b>\$ 136,387</b>
	<hr/>

Note: Frank Lewis is the Executive Director and Functions as the Chief Executive Officer.

**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**

**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,  
LAT Workforce Development Board, Inc.,  
Houma, Louisiana.

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 LAT Workforce Development Board, Inc., (LAT), a component unit of Lafourche Parish Council, State of Louisiana, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise LAT’s basic financial statements and have issued our report thereon dated December 2, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered LAT’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 LAT’s internal control. Accordingly, we do not express an opinion on the effectiveness of LAT’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 LAT’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 are material weaknesses or significant deficiencies. Given those limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether LAT's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

This report is intended 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 suited for any other purpose.

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
December 2, 2025.

**INDEPENDENT AUDITOR’S REPORT ON**  
**COMPLIANCE FOR EACH MAJOR PROGRAM AND**  
**ON INTERNAL CONTROL OVER COMPLIANCE**  
**REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors,  
LAT Workforce Development Board, Inc.,  
Houma, Louisiana.

**Report on Compliance for each Major Federal Program**

***Opinion of Each Major Federal Program***

We have audited LAT Workforce Development Board, Inc.’s, (LAT), a component unit of Lafourche Parish Council, State of Louisiana, compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, that could have a direct and material effect on each of LAT’s major federal programs for the year ended June 30, 2025. LAT’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, LAT 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 June 30, 2025.

***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 LAT and to meet our other 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 LAT'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 LAT's federal programs.

### ***Auditor's 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 LAT'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 LAT'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 LAT'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 LAT's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion in the effectiveness of LAT'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 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 the internal control over compliance for the limited purpose described in the Auditor's Responsibilities for the Audit Compliance section above 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.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants.

Houma, Louisiana,  
December 2, 2025.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**LAT Workforce Development Board, Inc.**

Houma, Louisiana

For the year ended June 30, 2025

<u>Federal Grantor/Pass- Through Grantor/Program Title</u>	<u>Federal Assistance Listing</u>	<u>Federal Award/ Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>Department of Labor</b>				
<u>Pass-Through Payments:</u>				
<u>Louisiana Workforce Commission:</u>				
<u>WIOA Cluster:</u>				
WIOA Adult Program	17.258	OCR #474-000559	\$ 755,061	\$ 662,149
WIOA Youth Activities	17.259	OCR #474-000559	510,395	420,043
WIOA Dislocated Workers	17.278	OCR #474-000559	<u>352,468</u>	<u>234,639</u>
Total expenditures of federal awards			<u>\$ 1,617,924</u>	<u>\$ 1,316,831</u>

See notes to Schedule of Expenditures of Federal Awards.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

**Note 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the SEFA) includes the federal award activity of LAT under programs of the federal government for the year ended June 30, 2025. The information in this SEFA is presented in accordance with the requirements of Uniform Guidance. Because the SEFA presents only a selected portion of the operations of LAT, it is not intended to and does not present the financial position, changes in net position, or cash flows of LAT.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3 - INDIRECT COST RATE**

LAT has not elected to use the 15% *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**Note 4 - RECONCILIATION TO FINANCIAL STATEMENTS**

Total federal expenditures for the year ended June 30, 2025 reconciles to LAT's financial statements for the year ended June 30, 2025 as follows:

Total federal expenditures	\$ 1,617,924
Non federal expenditures	<u>8,610</u>
Total expenditures	<u><u>\$ 1,626,534</u></u>

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

**Section I - Summary of Auditor's Results**

a) Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ Yes    X No
- Significant deficiency(ies) identified that are not considered to be a material weakness? \_\_\_ Yes    X None reported

Noncompliance material to financial statements noted? \_\_\_ Yes    X No

b) Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ Yes    X No
- Significant deficiency(ies) identified that are not considered to be a material weakness? \_\_\_ Yes    X 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 Uniform Guidance Requirements? \_\_\_ Yes    X No

**Section I - Summary of Auditor's Results (Continued)**

c) Identification of Major Programs:

<u>Federal Assistance Listing</u>	<u>Name of Federal Program</u>
	WIOA Cluster:
17.258	WIOA Adult Program
17.259	WIOA Youth Activities
17.278	WIOA Dislocated Workers

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? X Yes      No

**Section II - Financial Statement Findings**

No financial statement findings were noted during the audit of the financial statements for the year ended June 30, 2025.

**Section III - Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs reported during the audit of the financial statements for the year ended June 30, 2025.

**REPORTS BY MANAGEMENT**

# **SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

## **LAT Workforce Development Board, Inc. Houma, Louisiana**

For the year ended June 30, 2025

### **Section I - Internal Control and Compliance Material to the Basic Financial Statements**

#### **Internal Control**

No material weaknesses were reported during the audit for the year ended June 30, 2024.

No significant deficiencies were reported during the audit for the year ended June 30, 2024.

#### **Compliance**

No compliance findings material to the financial statements were reported during the year ended June 30, 2024.

### **Section II - Internal Control and Compliance Material to Federal Awards**

There were no federal award findings or questioned costs reported during the audit of the financial statements for the year ended June 30, 2024.

### **Section III - Management Letter**

A management letter was not issued in connection with the audit of the financial statements for the year ended June 30, 2024.

# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

## **Section I - Internal Control and Compliance Material to the Basic Financial Statements**

### **Internal Control**

No material weaknesses were reported during the audit for the year ended June 30, 2025.

No significant deficiencies were reported during the audit for the year ended June 30, 2025.

### **Compliance**

No compliance findings material to the financial statements were reported during the year ended June 30, 2025.

## **Section II - Internal Control and Compliance Material to Federal Awards**

There were no federal award findings or questioned costs reported during the audit of the financial statements for the year ended June 30, 2025.

## **Section III - Management Letter**

A management letter was not issued in connection with the audit of the financial statements for the year ended June 30, 2025.

**STATEWIDE AGREED-UPON PROCEDURES**

**INDEPENDENT ACCOUNTANT’S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors,  
LAT Workforce Development Board, Inc.,  
Houma, Louisiana.

We have performed the procedures described in Schedule 4 on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA) Statewide Agreed-Upon Procedures (SAUP) for the fiscal period July 1, 2024 through June 30, 2025. LAT Workforce Development Board, Inc. (LAT) management is responsible for those C/C areas identified in the SAUPs.

LAT has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA’s SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. 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 responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in Schedule 4.

We were engaged by LAT to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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 these C/C areas identified in the SAUPs. 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 LAT 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 to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants

Houma, Louisiana,  
December 2, 2025.

**SCHEDULE OF PROCEDURES AND ASSOCIATED FINDINGS**  
**OF THE STATEWIDE AGREED-UPON PROCEDURES**

**LAT Workforce Development Board, Inc.**  
Houma, Louisiana

For the year ended June 30, 2025

The required procedures and our findings are as follows:

**1. Procedures Performed on LAT's Written Policies and Procedures:**

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Performance: Obtained and read the written policy for budgeting and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

Performance: Obtained and read the written policy for purchasing and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

iii. ***Disbursements***, including processing, reviewing, and approving.

Performance: Obtained and read the written policy for disbursements and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Performance: Obtained and read the written policy for receipts and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

**1. Procedures Performed on LAT's Written Policies and Procedures: (Continued)**

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.  
Performance: Obtained and read the written policy for payroll and personnel and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.  
Performance: Obtained and read the purchasing handbook for contracting and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.  
Performance: Obtained and read the written policy for travel and expense reimbursement and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).  
Performance: Obtained and read the written policy for credit cards and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.  
Performance: Obtained and read the written policy for ethics and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
Performance: LAT does not issue debt.  
Exceptions: There were no exceptions noted.

**1. Procedures Performed on LAT's Written Policies and Procedures: (Continued)**

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Performance: Obtained and read the written policy for information technology disaster recovery/business continuity and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Performance: Obtained and read the written policy for sexual harassment and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

**2. Procedures Performed on LAT's Board or Finance Committee:**

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Performance: Obtained and read the written minutes of the Board meetings. The Board met with a quorum for 4 out of 4 meetings.

Exceptions: There were no exceptions noted.

- ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.

Performance: Inspected the meeting minutes to determine if the minutes included references to budget-to-actual comparisons for the General Fund.

Exceptions: There were no exceptions noted.

**2. Procedures Performed on LAT's Board or Finance Committee: (Continued)**

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Performance: Obtained the prior year's audit report and observed the unassigned fund balance in the General Fund. The General Fund did not have a negative ending unassigned fund balance.

Exceptions: There were no exceptions noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Performance: Obtained and read the written minutes of the Board meetings. There were no audit findings in the prior year.

Exceptions: There were no exceptions noted.

**3. Procedures Performed on LAT's Bank Reconciliations:**

Prior year testing resulted in no exceptions related to bank reconciliations. Therefore, testing is not required in the current year.

**4. Procedures Performed on LAT's Collections (excluding electronic funds transfers):**

Prior year testing resulted in no exceptions related to collections. Therefore, testing is not required in the current year.

**5. Procedures Performed on LAT's Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases):**

Prior year testing resulted in no exceptions related to the non-payroll disbursements. Therefore, testing is not required in the current year.

**6. Procedures Performed on LAT's Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (cards):**

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Performance: Obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards from management and management's representation that the listing is complete. Observed all active cards, including the card numbers and the names of the persons who maintain possession of the cards

Exceptions: There were no exceptions noted.

**6. Procedures Performed on LAT's Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (cards): (Continued)**

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Performance: Observed evidence that the statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

Exceptions: There were no exceptions noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Performance: Observed that finance charges and/or late fees were not assessed on the selected statements.

Exceptions: There were no exceptions noted.

C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by:

- i. An original itemized receipt that identifies precisely what was purchased.

Performance: Observed that the transactions from the monthly statements were supported by original itemized receipts that identifies precisely what was purchased.

Exceptions: There were no exceptions noted.

- ii. Written documentation of the business/public purpose.

Performance: Observed that the transactions from the monthly statements were supported with written documentation of the business/public purpose.

Exceptions: There were no exceptions noted.

**6. Procedures Performed on LAT's Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (cards): (Continued)**

iii. Documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Performance: Observed transactions for any meal charges and documentation of the individuals participating in meals.

Exceptions: There were no exceptions noted.

**7. Procedures Performed on LAT's Travel and Travel-Related Expense Reimbursements (excluding card transactions):**

Prior year testing resulted in no exceptions related to travel and travel-related expense reimbursements. Therefore, testing is not required in the current year.

**8. Procedures Performed on LAT's Contracts:**

Prior year testing resulted in no exceptions related to contracts. Therefore, testing is not required in the current year.

**9. Procedures Performed on LAT's Payroll and Personnel:**

Prior year testing resulted in no exceptions related to payroll and personnel. Therefore, testing is not required in the current year.

**10. Procedures Performed on LAT's Ethics:**

Prior year testing resulted in no exceptions related to ethics. Therefore, testing is not required in the current year.

**11. Procedures Performed on LAT's Debt Service:**

Prior year testing resulted in no exceptions related to debt service. Therefore, testing is not required in the current year.

**12. Procedures Performed on LAT's Fraud Notice:**

Prior year testing resulted in no exceptions related to fraud notice. Therefore, testing is not required in the current year.

**13. Procedures Performed on LAT's Information Technology Disaster Recovery/Business Continuity:**

Prior year testing resulted in no exceptions related to Information Technology Disaster Recovery/Business Continuity. Therefore, testing is not required in the current year.

**14. Procedures Performed on LAT's Prevention of Sexual Harassment:**

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Performance: Observed sexual harassment training documentation for the employees selected.

Exceptions: There were no exceptions noted.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Performance: Observed the sexual harassment policy and complaint procedure was posted on LAT's premises. LAT does not have a website.

Exceptions: There were no exceptions noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

Performance: Obtained LAT's annual sexual harassment report.

Exceptions: Report was not dated on or before February 1.

- i. Number and percentage of public servants in the agency who have completed the training requirements.

Performance: Obtained the annual sexual harassment report to observe it contained the above requirement.

Exceptions: There were no exceptions noted.

- ii. Number of sexual harassment complaints received by the agency.

Performance: Obtained the annual sexual harassment report to observe it contained the above requirement.

Exceptions: There were no exceptions noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred.

Performance: Obtained the annual sexual harassment report to observe it contained the above requirement.

Exceptions: There were no exceptions noted.

**14. Procedures Performed on LAT's Prevention of Sexual Harassment: (Continued)**

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.

Performance: Obtained the annual sexual harassment report to observe it contained the above requirement.

Exceptions: There were no exceptions noted.

- v. Amount of time it took to resolve each complaint.

Performance: Obtained the annual sexual harassment report to observe it contained the above requirement.

Exceptions: There were no exceptions noted.

**Management's Overall Response to Exceptions:**

- 14)C Management will ensure that the annual sexual harassment report is dated on or before February 1.