

**LASALLE ASSOCIATION FOR THE
DEVELOPMENTALLY DELAYED, INC.
JENA, LOUISIANA**

Financial Statements & Auditor's Report

**June 30, 2017
& for the Year Then Ended**

**With Comparative
Totals at June 30, 2016**

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INDEPENDENT AUDITOR'S REPORT

LaSalle Association for the Developmentally Delayed, Inc.
Jena, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of LaSalle Association for the Developmentally Delayed, Inc., (LADD) (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2017, and June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LADD of June 30, 2017, and June 30, 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, 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 inquiries 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LADD's 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 not a required part of the basic financial statements.

The Schedule of Compensation of Benefits and Other Payments to Agency Head or Chief Executive Officer is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer 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 22, 2017, on our consideration of LADD's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 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 LADD's internal control over financial reporting and compliance.

The Vercher Group

December 22, 2017

Jena, Louisiana

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED
STATEMENT OF FINANCIAL POSITION**

June 30, 2017

(With Comparative Totals for the year ended June 30, 2016)

	ASSETS			June 30,	
	General Fund	Work Project Fund	LADD Industries	2017 Total	2016 Total
Cash on hand and in banks	\$ 250,446	\$ 131,384	\$ 143,150	\$ 524,980	\$ 595,789
Cash in savings and certificates of deposit	219,592	117,383	91,103	428,078	425,413
Accounts receivable					
Supports and waivers	23,691	-0-	-0-	23,691	23,852
Group home	-0-	-0-	-0-	-0-	-0-
Sales and services	-0-	4,315	9,860	14,175	4,040
Other	-0-	4,029	1,465	5,494	5,494
Inventory	-0-	-0-	14,582	14,582	11,522
Fixed assets (Note 4)	34,698	-0-	23,047	57,745	82,480
Total Assets	<u>\$ 528,427</u>	<u>\$ 257,111</u>	<u>\$ 283,207</u>	<u>\$ 1,068,745</u>	<u>\$1,148,590</u>
LIABILITIES AND NET ASSETS					
Liabilities					
Payroll taxes payable	\$ 1,378	\$ -0-	\$ -0-	\$ 1,378	\$ 2,022
Accounts payable	5,494	-0-	-0-	5,494	5,494
Total Current Liabilities	<u>\$ 6,872</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 6,872</u>	<u>\$ 7,516</u>
Net Assets					
Unrestricted	\$ 495,298	\$ 257,111	\$ 283,207	\$ 1,035,616	\$1,103,146
Temporarily Restricted	26,257	-0-	-0-	26,257	37,928
Total Net Assets	<u>\$ 521,555</u>	<u>\$ 257,111</u>	<u>\$ 283,207</u>	<u>\$ 1,061,873</u>	<u>\$1,141,074</u>
Total Liabilities and Net Assets	<u>\$ 528,427</u>	<u>\$ 257,111</u>	<u>\$ 283,207</u>	<u>\$ 1,068,745</u>	<u>\$1,148,590</u>

See accompanying auditor's report and notes to the financial statements.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED
STATEMENT OF ACTIVITY AND NET ASSETS
YEAR ENDED JUNE 30, 2017
(With Comparative Totals for the year ended June 30, 2016)**

	General Fund	Work Project Fund	LADD Industries	2017 Total	June 30, 2016 Total
SUPPORT					
State contracts (Note 4)	\$ 329,321	\$ -0-	\$ -0-	\$ 329,321	\$ 335,392
Grants - Federal	-0-	-0-	-0-	-0-	46,680
Contributions and memberships	1,830	-0-	105	1,935	730
Total Support	<u>\$ 331,151</u>	<u>\$ -0-</u>	<u>\$ 105</u>	<u>\$ 331,256</u>	<u>\$ 382,802</u>
REVENUES					
Work project activities	\$ -0-	\$ 76,124	\$ -0-	\$ 76,124	\$ 84,591
Sales - LADD Industries	-0-	-0-	70,939	70,939	77,514
Other income	11,483	-0-	881	12,364	8,710
Interest	1,736	750	495	2,981	2,272
Total Revenue	<u>\$ 13,219</u>	<u>\$ 76,874</u>	<u>\$ 72,315</u>	<u>\$ 162,408</u>	<u>\$ 173,087</u>
Total Support and Revenue	<u>\$ 344,370</u>	<u>\$ 76,874</u>	<u>\$ 72,420</u>	<u>\$ 493,664</u>	<u>\$ 555,889</u>
COST OF GOOD SOLD			<u>\$ 54,936</u>	<u>\$ 54,936</u>	<u>\$ 64,216</u>
EXPENDITURES					
Salaries and client wages	\$ 273,349	\$ 52,643	\$ 13,478	\$ 339,470	\$ 306,371
Transportation	14,094	3,498	226	17,818	20,563
Rent	14,400	-0-	-0-	14,400	14,400
Insurance	28,197	930	1,201	30,328	26,998
Payroll taxes	20,868	2,298	2,257	25,423	23,593
Utilities	6,326	-0-	2,931	9,257	9,049
Training	3,016	1,589	-0-	4,605	2,648
Office and postage	2,549	64	-0-	2,613	3,933
Licenses	1,063	-0-	-0-	1,063	1,145
Depreciation	23,441	-0-	1,294	24,735	21,302
Maintenance, repair and cleaning	10,521	388	515	11,424	11,074
Equipment and supplies	2,533	1,467	63	4,063	1,075
Telephone	5,897	-0-	-0-	5,897	3,816
Travel	3,971	1,140	138	5,249	2,747
Professional fees	8,958	-0-	-0-	8,958	9,553
Other - OMR allowable	1,228	-0-	-0-	1,228	1,508
Other - Non-OMR allowable	11,153	-0-	245	11,398	9,947
Total Expenditures	<u>\$ 431,564</u>	<u>\$ 64,017</u>	<u>\$ 22,348</u>	<u>\$ 517,929</u>	<u>\$ 469,722</u>
Excess (Deficit) of Support and Revenue over Expenditures	<u>\$ (87,194)</u>	<u>\$ 12,857</u>	<u>\$ (4,864)</u>	<u>\$ (79,201)</u>	<u>\$ 21,951</u>
Net Increase in Net Assets	\$ (87,194)	\$ 12,857	\$ (4,864)	\$ (79,201)	\$ 21,951
Net Assets, Beginning of Year	608,749	244,254	288,071	1,141,074	1,119,123
Net Assets, End of Year	<u>\$ 521,555</u>	<u>\$ 257,111</u>	<u>\$ 283,207</u>	<u>\$ 1,061,873</u>	<u>\$ 1,141,074</u>

See accompanying auditor's report and notes to the financial statements.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED
STATEMENT OF CASH FLOWS
TOTAL - ALL FUNDS
YEAR ENDED JUNE 30, 2017
(With Comparative Totals for the year ended June 30, 2016)**

	June 30,	
	2017 Total	2016 Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (79,201)	\$ 21,951
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	24,735	21,302
(Increase) decrease in:		
Accounts receivable	(9,974)	6,071
Inventory	(3,060)	3,149
Accounts payable	-0-	-0-
Payroll taxes payable	(644)	1,439
Prepaid insurance	-0-	-0-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (68,144)	\$ 53,912
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	\$ -0-	\$ (46,680)
Sale of equipment	-0-	-0-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	\$ -0-	\$ (46,680)
CASH FLOWS FROM INVESTING ACTIVITIES		
Repayment of debt	-0-	-0-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	\$ -0-	\$ -0-
NET INCREASE (DECREASE) IN CASH	\$ (68,144)	\$ 7,232
CASH AT BEGINNING OF YEAR	1,021,202	1,013,970
CASH AT END OF YEAR	\$ 953,058	\$ 1,021,202
SUPPLEMENTAL DISCLOSURES		
Interest Paid	\$ -0-	\$ -0-

See accompanying auditor's report and notes to the financial statements.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED

LaSalle Association for the Developmentally Delayed, Inc., (LADD) was organized in 1976 to promote the general welfare of retarded citizens wherever they may be, and, specifically, to provide as normal a work and learning atmosphere in the least restrictive environment for adults with developmental disabilities in LaSalle Parish. The Association receives funding for services provided to developmentally delayed adults from the State of Louisiana, Office for Citizens with Developmental Disabilities (OCDD), the Louisiana Medicaid Program, the LaSalle Parish School Board and a local group home. They also receive compensation for services for the general public under its Work Project fund and sales in the Ladd Industries fund and receive funds for other activities from memberships and contributions. In 1991, the Association began operations of LADD Industries to provide further supported employment opportunities for its clients.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of resources available to LADD, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund and, accordingly, all financial transactions have been recorded and reported in the following fund groups:

General Fund - Resources are provided under several contracts from the State of Louisiana through their Medicaid Supports and NOW Waivers programs, the LaSalle Parish School Board and a local group home, based on the days or types of services provided, and by other sources such as interest, contributions, and membership dues. Expenditures are of a nature of those specified by the State in its *Guidelines for Allowable Costs* from the OCDD, except as noted hereafter.

Work Project Fund and LADD Industries Fund - Resources are provided as fees for services performed by or sales of products made by the clients and interest and are used to pay wages to the clients and other costs as needed for these services, including the purchase of the LADD Industries building.

B. Income Tax Status

LADD qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2017

C. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Association considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

D. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates that affect reported amounts. Actual results could differ from those estimates.

NOTE 3 - EQUITY CLASSIFICATION

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

NOTE 4 - FIXED ASSETS AND DEPRECIATION

During this fiscal year and for past years, LADD received several vans through the Urban Mass Transit Act grant, Section 16(b)(2) program, through the Louisiana Department of Transportation (DOTD). LADD has capitalized their 20 to 30% matching portions of the vans in addition to the 70 to 80% in-kind grant funds received. The DOTD holds a reversionary interest in the vans until such time they determine to release the interest. Fixed assets consist of these vans and other small items. Ownership of all fixed assets in the general fund of LADD would revert to the Department of Health and Hospitals, OCDD, if LADD were to cease to function. Depreciation is provided on a straight-line basis over various lives recommended by the OCDD.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2017

There are also fixed assets owned by Work Project in the amounts of \$5,550 in 2017 and 2016 respectively and by LADD Industries in the amounts of \$80,272 in 2017 and 2016, including the LADD Industries building and real estate in the amount of \$54,735. Depreciation on these assets is provided on the straight-line basis over their useful life.

	Balance June 30, 2016	Additions	Retirements	Balance June 30, 2017
General Fund	\$ 213,561	\$ -0-	\$ -0-	\$ 213,561
Work Project Fund	5,550	-0-	-0-	5,550
LADD Industries	<u>80,272</u>	<u>-0-</u>	<u>-0-</u>	<u>80,272</u>
Total	299,383	-0-	-0-	299,383
Less Accumulated Depreciation	<u>(216,903)</u>	<u>(24,735)</u>	<u>-0-</u>	<u>(241,638)</u>
Total	<u>\$ 82,480</u>	<u>\$ (24,735)</u>	<u>\$ -0-</u>	<u>\$ 57,745</u>

NOTE 5 - SUPPORT AND REVENUE

State support in the general fund was as follows:

Medicaid Supports and Now Waivers Programs \$329,321

There are also consumers accepted through contracts with a group home facility in Jena.

Ladd Industries has been involved in the assembly of U S Government Wash Kits (through the aid of the National Industries for the Severely Handicapped Organization), assembly of admission kits for sale to local hospitals, the resale of clothing and other items, and fabrication of crawfish nets for retail and wholesale sale.

NOTE 6 - INVENTORIES

All inventories are valued at cost using the first-in/first-out method. Inventories are recorded as expenditures when consumed rather than when purchased.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2017

NOTE 7 - COST OF GOODS SOLD

Cost of goods sold is made up of the following:

Beginning Inventory		\$ 11,522
Add: Cost of Production		
Labor	\$ 17,896	
Materials	22,821	
Other	\$ 9,223	
		<u>49,940</u>
Total Goods Available for Sale		61,462
Less: Ending Inventory		<u>(14,582)</u>
Cost of Goods Sold – Manufactured Items		46,880
Items Bought for Resale		<u>8,056</u>
Total Cost of Goods Sold		<u>\$ 54,936</u>

NOTE 8 - PENSION PLAN

LADD does not have a retirement plan for its employees, other than that provided by Social Security.

NOTE 9 – LEASE OBLIGATION

The Association was not obligated under any capital or operating leases at June 30, 2017.

NOTE 10 - LITIGATION

LADD is not involved in any litigation as of June 30, 2017.

NOTE 11 - CONCENTRATION OF CREDIT RISK FOR CASH DEPOSITS

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2017

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

As of June 30, 2017, the Association had deposits on hand with Southern Heritage Bank in the amount of \$526,924 and \$277,902 at Catahoula LaSalle Bank (bank balance) in various checking accounts. The amount of FDIC insurance maintained by the bank for these accounts is \$250,000 leaving \$276,924 at Southern Heritage Bank and \$27,902 at Catahoula LaSalle Bank of excess deposits over insurance. The Board of Directors reviews the Bank's financial statements each year to inform themselves as to the financial stability of the Bank. This review took place at the June, 2017 meeting.

During the past several fiscal years, the Association transferred funds to three other banks in the area to help reduce this concentration.

NOTE 12 – SUBSEQUENT EVENTS

In preparing the financial statements, we have evaluated events and transactions for potential recognition or disclosure through December 22, 2017, the date that the financial statements were available to be issued, and determined that no events occurred that require disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.
SCHEDULE OF DIRECTOR'S COMPENSATION
YEAR ENDED JUNE 30, 2017**

Cleveland Riser, President

\$ 2,225

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.

**SCHEDULE OF COMPENSATION BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2017**

LaSalle Association for the Developmentally Delayed, Inc.
-Sherry Dillard, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 43,509
Benefits-Insurance	1,375
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

*An example of an un-vouchered expense would be a travel advance.

See independent auditor's report.

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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*

LaSalle Association for the Developmentally Delayed, Inc.
Jena, 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 LaSalle Association for the Developmentally Delayed, Inc., (LADD), (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered LADD's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of LADD's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LADD's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.

The Vercher Group

December 22, 2017
Jena, Louisiana

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 2017

We have audited the basic financial statements of the LaSalle Association for the Developmentally Delayed, Inc., as of and for the year ended June 30, 2017, and have issued our report thereon dated December 22, 2017. We conducted our audit in accordance with generally accepted auditing standards 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.

Section I - Summary of Auditor's Results

Our audit of the financial statements as of June 30, 2017, resulted in an unmodified opinion.

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses [] Yes [X] No Significant Deficiencies [] Yes [X] No

Compliance

Compliance Material to Financial Statements [] Yes [X] No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses [] Yes [] No Other Conditions [] Yes [] No

Type of Opinion on Compliance Unmodified [] Qualified []
For Major Programs Disclaimer [] Adverse []

Are the findings required to be reported in accordance with Uniform Guidance?

[] Yes [] No

c. Identification of Major Programs:

Table with 2 columns: CFDA Number (s) and Name of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs: \$

Is the auditee a 'low-risk' auditee, as defined by OMB Uniform Guidance? [] Yes [] No

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)

For the Year Ended June 30, 2017

Section II Financial Statement Findings

No items to report.

Section III Federal Awards Findings and Questioned Costs

Not applicable.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the LaSalle Association for The Developmentally Delayed, Inc. has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2016.

PRIOR YEAR FINDINGS

No items to report.