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September 18, 2018

Louisiana Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Sirs:

The audit report dated June 29, 2018 for Northshore Food Bank as of and for the year ended December 31, 2017 has been reissued. Subsequent to the issuance, management noted that payroll and compensated absence accruals totaling \$17,299 had been duplicated and there was an expense of \$1,909 not recorded in the period. The correction of the errors resulted in an increase in net income of \$15,390. The revisions are listed below by report page numbers:

- Date on page 2
- Accrued expenses on page 3
- Unrestricted net assets on page 3
- Total Net Assets on page 3
- Salaries expense on page 4
- Payroll taxes expense on page 4
- Utilities expense on page 4
- Change in net assets on page 4
- Net assets – end of year on page 4
- Salaries expense on page 5
- Payroll taxes expense on page 5
- Utilities expense on page 5
- Total expenses on page 5
- Change in net assets on page 5
- Change in net assets on page 7
- Change in accrued expenses on page 7
- Uncompensated absences amount in Note 1 on page 11
- Date in Note 6 – Subsequent Events on page 12

Sincerely,

Terri Turner-Marse
CEO

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 10 2018

REISSUE

NORTHSHORE FOOD BANK

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016



CRI CARR
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INGRAM

CPAs and Advisors

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**NORTHSHORE FOOD BANK
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DECEMBER 31, 2017**

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Report





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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Northshore Food Bank
Covington, Louisiana

We have audited the accompanying financial statements of Northshore Food Bank (the Organization), a Louisiana nonprofit corporation, which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities; revenues, other support, and expenses by program and supporting services; and cash flows for the years then ended, and the related notes to 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 auditors' 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 auditors consider internal control relevant to the Organization'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 Organization'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 opinions.

Opinion

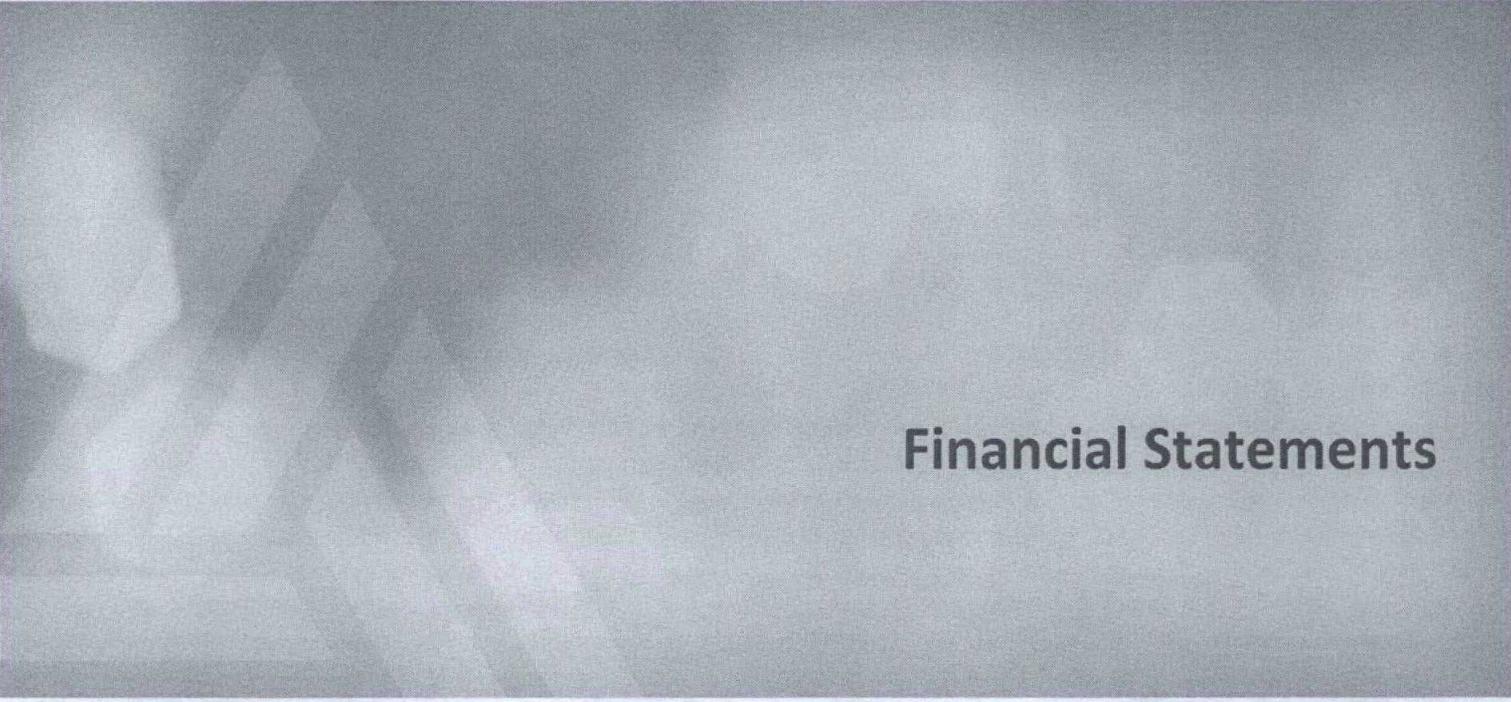
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northshore Food Bank as of December 31, 2017 and 2016, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 14 is presented for purposes of additional analysis 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 financial statements. The 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Carly Riggs & Ingram, L.L.C.

September 14, 2018



Financial Statements

NORTHSHORE FOOD BANK
STATEMENTS OF FINANCIAL POSITION

<i>As of December 31,</i>	2017	2016
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,022,980	\$ 737,398
Accounts receivable	-	47,500
Certificates of deposit	-	1,083,760
Inventory	72,755	73,528
Prepaid insurance	17,591	15,418
Total Current Assets	2,113,326	1,957,604
NONCURRENT ASSETS		
Property and equipment		
Land	256,846	141,651
Building	449,085	449,085
Dental equipment	111,742	111,742
Vehicles	57,121	16,655
Equipment	74,127	74,127
Total property and equipment	948,921	793,260
Less: accumulated depreciation	(329,268)	(304,609)
Net property and equipment	619,653	488,651
Cash surrender value of life insurance	-	107,021
Total Noncurrent Assets	619,653	595,672
TOTAL ASSETS	\$ 2,732,979	\$ 2,553,276
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses	\$ 20,749	\$ 25,939
Total Current Liabilities	20,749	25,939
NET ASSETS		
Unrestricted	684,187	1,443,577
Unrestricted - Board designated		
Operating reserves	748,121	729,638
Building reserves	1,279,922	354,122
Total Net Assets	2,712,230	2,527,337
TOTAL LIABILITIES AND NET ASSETS	\$ 2,732,979	\$ 2,553,276

The accompanying notes are an integral part of these financial statements.

**NORTHSHORE FOOD BANK
STATEMENTS OF ACTIVITIES**

<i>For the Years Ended December 31,</i>	2017	2016
REVENUES AND OTHER SUPPORT		
Food Bank		
Food bank in-kind donations	\$ 921,234	\$ 1,044,073
Food Bank donations	407,822	518,976
Food Bank grants	185,924	193,448
Thrift Store		
Thrift Store income	196,660	206,963
Thrift Store donations	632	1,497
Dental Clinic		
Dental Clinic income	241,997	272,264
Dental Clinic grants	45,000	41,143
Dental Clinic donations	14,385	1,884
Dental Clinic in-kind donations	7,125	8,715
Emergency Assistance income	1,000	1,050
Fundraising income	157,740	174,992
Other income	56,038	16,811
Total Revenues and Other Support	2,235,557	2,481,816
EXPENSES		
In-kind donations	928,359	1,052,788
Salaries	510,686	520,116
Food	188,829	184,241
Flood relief	-	77,029
Supplies	58,710	60,538
Operating expenses	65,136	56,044
Insurance	51,984	51,954
Payroll taxes	43,747	43,548
Maintenance	57,395	50,187
Utilities	24,736	24,103
Fundraising	35,410	33,388
Depreciation	24,659	20,508
Professional fees	41,678	25,540
Assistance	250	2,970
Miscellaneous	18,489	12,749
(Gain) loss on disposal of equipment	-	(400)
Advertising	596	941
Total Expenses	2,050,664	2,216,244
CHANGE IN NET ASSETS	184,893	265,572
NET ASSETS – Beginning of year	2,527,337	2,261,765
NET ASSETS – End of year	\$ 2,712,230	\$ 2,527,337

The accompanying notes are an integral part of these financial statements.

NORTHSHORE FOOD BANK
STATEMENTS OF REVENUES, OTHER SUPPORT AND
EXPENSES BY PROGRAM AND SUPPORTING SERVICES

For the Year Ended December 31,

2017

	Program Services					Supporting Services				Total
	Food Bank	Thrift Store	Dental Clinic	Emergency Assistance	Program Total	General and Administrative	Fundraising	Support Total		
REVENUES AND OTHER SUPPORT										
Donations	\$ 407,822	\$ 632	\$ 14,385	\$ -	\$ 422,839	\$ -	\$ -	\$ -	\$ 422,839	
Grants	185,924	-	45,000	-	230,924	-	-	-	230,924	
Income	-	196,660	241,997	1,000	439,657	-	-	-	439,657	
Fundraising	-	-	-	-	-	-	157,740	157,740	157,740	
In-kind donations	921,234	-	7,125	-	928,359	-	-	-	928,359	
Other income	-	-	-	-	-	56,038	-	56,038	56,038	
Total Revenues and Other Support	1,514,980	197,292	308,507	1,000	2,021,779	56,038	157,740	213,778	2,235,557	
EXPENSES										
In-kind donations	921,234	-	7,125	-	928,359	-	-	-	928,359	
Salaries	227,251	95,390	188,045	-	510,686	-	-	-	510,686	
Food	188,829	-	-	-	188,829	-	-	-	188,829	
Flood relief	-	-	-	-	-	-	-	-	-	
Supplies	4,590	2,240	51,880	-	58,710	-	-	-	58,710	
Operating expenses	31,477	20,677	9,802	-	61,956	3,180	-	3,180	65,136	
Insurance	28,728	3,972	19,284	-	51,984	-	-	-	51,984	
Payroll taxes	18,762	8,263	16,722	-	43,747	-	-	-	43,747	
Maintenance	41,601	1,683	14,111	-	57,395	-	-	-	57,395	
Utilities	10,441	8,748	5,547	-	24,736	-	-	-	24,736	
Fundraising	-	-	-	-	-	-	35,410	35,410	35,410	
Depreciation	3,480	-	-	-	3,480	21,179	-	21,179	24,659	
Professional fees	1,611	-	-	-	1,611	40,067	-	40,067	41,678	
Assistance	-	-	-	250	250	-	-	-	250	
Miscellaneous	14,366	2,850	676	597	18,489	-	-	-	18,489	
Advertising	571	25	-	-	596	-	-	-	596	
Total Expenses	1,492,941	143,848	313,192	847	1,950,828	64,426	35,410	99,836	2,050,664	
CHANGE IN NET ASSETS	\$ 22,039	\$ 53,444	\$ (4,685)	\$ 153	\$ 70,951	\$ (8,388)	\$ 122,330	\$ 113,942	\$ 184,893	

The accompanying notes are an integral part of this financial statement.

NORTHSHORE FOOD BANK
STATEMENTS OF REVENUES, OTHER SUPPORT AND
EXPENSES BY PROGRAM AND SUPPORTING SERVICES

For the Year Ended December 31,

2016

	Program Services					Supporting Services			Total
	Food Bank	Thrift Store	Dental Clinic	Emergency Assistance	Program Total	General and Administrative	Fundraising	Support Total	
REVENUES AND OTHER SUPPORT									
Donations	\$ 518,976	\$ 1,497	\$ 1,884	\$ -	\$ 522,357	\$ -	\$ -	\$ -	\$ 522,357
Grants	193,448	-	41,143	-	234,591	-	-	-	234,591
Income	-	206,963	272,264	1,050	480,277	-	-	-	480,277
Fundraising	-	-	-	-	-	-	174,992	174,992	174,992
In-kind donations	1,044,073	-	8,715	-	1,052,788	-	-	-	1,052,788
Other income	-	-	-	-	-	16,811	-	16,811	16,811
Total Revenues and Other Support	1,756,497	208,460	324,006	1,050	2,290,013	16,811	174,992	191,803	2,481,816
EXPENSES									
In-kind donations	1,044,073	-	8,715	-	1,052,788	-	-	-	1,052,788
Salaries	232,245	98,317	189,554	-	520,116	-	-	-	520,116
Food	184,241	-	-	-	184,241	-	-	-	184,241
Food Relief	77,029	-	-	-	77,029	-	-	-	77,029
Supplies	5,185	3,006	52,347	-	60,538	-	-	-	60,538
Operating expenses	25,251	18,673	10,400	-	54,324	1,720	-	1,720	56,044
Insurance	28,698	3,972	19,284	-	51,954	-	-	-	51,954
Payroll taxes	18,548	8,610	16,390	-	43,548	-	-	-	43,548
Maintenance	35,387	1,573	13,227	-	50,187	-	-	-	50,187
Utilities	11,136	6,308	6,659	-	24,103	-	-	-	24,103
Fundraising	-	-	-	-	-	-	33,388	33,388	33,388
Depreciation	900	-	-	-	900	19,608	-	19,608	20,508
Professional fees	8,793	-	-	-	8,793	16,747	-	16,747	25,540
Assistance	-	-	-	2,970	2,970	-	-	-	2,970
Miscellaneous	7,419	1,885	1,914	-	11,218	1,531	-	1,531	12,749
Loss on disposal of equipment	-	-	-	-	-	(400)	-	(400)	(400)
Advertising	335	607	-	-	941	-	-	-	941
Total Expenses	1,679,240	142,951	318,490	2,970	2,143,650	39,206	33,388	72,594	2,216,244
CHANGE IN NET ASSETS	\$ 77,257	\$ 65,509	\$ 5,516	\$ (1,920)	\$ 146,363	\$ (22,395)	\$ 141,604	\$ 119,209	\$ 265,572

The accompanying notes are an integral part of this financial statement.

**NORTHSHORE FOOD BANK
STATEMENTS OF CASH FLOWS**

<i>For the Years Ended December 31,</i>	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 184,893	\$ 265,572
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	24,659	20,508
Gain on disposal of equipment	-	(400)
Change in operating assets and liabilities:		
Accounts receivable	47,500	(30,332)
Inventory	773	21,511
Prepaid insurance	(2,173)	(4,027)
Cash surrender value of life insurance	107,021	(5,499)
Accrued expenses	(5,190)	7,537
Net Cash Provided By Operating Activities	357,483	274,870
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of certificates of deposit	1,083,760	195,750
Cash received for property sold		400
Purchases of property and equipment	(155,661)	(12,157)
Net Cash Provided By Investing Activities	928,099	183,993
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,285,582	458,863
CASH AND CASH EQUIVALENTS – Beginning of year	737,398	278,535
CASH AND CASH EQUIVALENTS – End of year	\$ 2,022,980	\$ 737,398

The accompanying notes are an integral part of these financial statements.

**NORTHSHORE FOOD BANK
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Northshore Food Bank (the Organization) is a nonprofit organization located in Covington, Louisiana, whose purpose is to identify and address the needs of the poor in the parishes of St. Tammany, Tangipahoa, and Washington. As of January 1, 2017, Food Bank of Covington, LA, Inc. changed its name to Northshore Food Bank. The Organization includes the following programs:

1. The Food Bank provides perishable and non-perishable food items to multi-member households three times a week and for the holidays.
2. The Thrift Store offers a variety of clothing and household items at reduced prices.
3. The Dental Clinic treats the dental needs of the low to middle income population by providing oral dental healthcare at affordable rates.
4. The Emergency Assistance helps those individuals who are facing financial difficulties, due to unforeseen circumstances, with such expenses as utilities, rent, or pharmacy bills.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB). Under FASB, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

- a) Unrestricted net assets represent the portion of net assets that are not subject to donor restrictions. Board designated net assets include Operating and Building reserves. Operating reserves shall be exclusively used for operational emergencies and Building reserves exclusively for expansion purposes.
- b) Temporarily restricted net assets arise from donations that are restricted by donors for specific purposes or time periods. Donations that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the donations are recognized. All other donor restricted donations are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. There were no temporarily restricted net assets as of December 31, 2017 and 2016.
- c) Permanently restricted net assets are donor-imposed assets that stipulate that the donation be maintained permanently but permits the use of all or part of the income derived. There were no permanently restricted net assets as of December 31, 2017 and 2016.

All donations are considered available for unrestricted use, unless specifically restricted by donors. All expenses are reported as changes in unrestricted net assets.

**NORTHSHORE FOOD BANK
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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 the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization's management considers all unrestricted highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents.

Statements of Revenues, Other Support and Expenses by Program and Supporting Services

The revenues and costs of providing the various programs and other activities have been summarized on a functional basis in the statements of revenues, other support and expenses by program and supporting services. Accordingly, certain revenues and costs have been allocated among the programs and supporting services benefited based on actual amounts or management's best estimate. Restricted revenues and other support received during the year whose restriction is met within the year are recorded as unrestricted revenues and other support on the statements of activities.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives as follows:

Building	39 years
Dental equipment	5 years
Vehicles	5 years
Equipment	7 years

Additions and betterments of \$5,000 or more are capitalized, while maintenance and repairs that do not extend the useful lives of the respective assets are expensed in the current year.

**NORTHSHORE FOOD BANK
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (continued)

Depreciation expense for the years ended December 31, 2017 and 2016 was \$24,659 and \$20,508, respectively.

On March 23, 2017, the organization purchased \$115,000 worth of land with the intention of constructing a building for the Food Bank operations and administration offices.

The Organization reviews its property for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the fair value is less than the carrying amount of the asset, an impairment loss is recognized for the difference. No impairment loss has been recognized during the years ended December 31, 2017 and 2016.

Donated Assets and Services

The Organization records noncash donations, except for food donations (see inventory policy below), as donations, at the estimated fair value at the date of donation. The Organization recognizes donated services, if significant in amount, which create or enhance non-financial assets or that require specialized skills, which are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. In addition, a substantial number of volunteers have donated significant amounts of their time in the Organization's program services. However, these volunteer services do not meet all of the applicable requirements of financial accounting standards necessary to be recorded in the financial statements. The Organization recognizes donated assets at fair market value at the date of donation. In-kind donations consisting of both material and services for the years ended December 31, 2017 and 2016 was \$928,359 and \$1,052,788, respectively.

Inventory

Inventory is comprised of donated food and purchased food. Donated food inventory, including food received, distributed and undistributed, is valued using the estimated fair value as determined by management. The average value used for the years ended December 31, 2017 and 2016 was \$0.90 per pound.

Purchased food inventory is recorded at cost.

Donated commodities are considered by management to be immaterial and, thus, are not included in the accompanying financial statements.

**NORTHSHORE FOOD BANK
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash Surrender Value of Life Insurance

Cash surrender value of life insurance of \$-0- and \$107,021 at December 31, 2017 and 2016, respectively, is carried at fair value. The Organization was the owner and beneficiary on the life insurance, which covered one of its former Executive Directors. During the year ended December 31, 2017, the cash surrender value was redeemed by the Organization due to the death of the insured. The proceeds were subsequently deposited into the board designated building reserve fund.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. The Company establishes an allowance for doubtful accounts based upon factors surrounding the credit risk of specific customers, historical trends and other information. At December 31, 2017 and 2016, the Company considered accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established.

Thrift Store Inventory

Financial accounting standards require that donations be recognized as inventory when received and carried at fair value. Management believes there is a major uncertainty about the existence of value for used clothing and home goods, which indicates that an item received or given should not be recognized. Financial accounting standards state that "fair value should be regarded as not determinable within reasonable limits if major uncertainties exist about the realizability of the value;" thus, donations of used clothing and home goods are not valued nor is an inventory of items used for financial reporting.

Income Taxes

The Organization qualifies as a not-for-profit organization under 501(c)(3) of the Internal Revenue Code, and thus, is exempt from federal and state income taxes. Management believes there are no uncertain tax positions included in the financial statements.

Advertising Costs

The Organization expenses advertising costs as incurred. Advertising expense charged to operations for the years ended December 31, 2017 and 2016 was \$596 and \$942, respectively.

Compensated Absences

The Organization allows regular full-time employees with a minimum of six months or (180) days employment, to receive compensated absences. Employees are eligible to carry-over to the following year up to 1 week of unused compensated absences. As of December 31, 2017 and 2016, compensated absences were \$3,554 and \$5,587, respectively, and are included in the accrued expenses in the statements of financial position.

**NORTHSHORE FOOD BANK
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - CERTIFICATES OF DEPOSIT

Certificates of deposit with a face value totaling \$-0- and \$1,083,760 at December 31, 2017 and 2016, respectively, were held by the Organization and designated by the board for operating and building reserves. These certificates bore interest rates ranging from 0.45% to 1.75% as of December 31, 2016 and matured in 2017. Upon maturity, these funds were transferred to a money market fund which remained board restricted.

NOTE 3 - CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash balances and certificates of deposit at financial institutions located in Louisiana. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 as of December 31, 2017 and 2016. The Organization's uninsured cash balances, totaled \$2,311 and \$1,704 as of December 31, 2017 and 2016, respectively. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk to cash.

NOTE 4 - LEASES

Effective June 1, 2012, the Organization entered into a six year operating lease agreement for the Thrift Store located in Covington, Louisiana next to the Food Bank. The lease expired on May 31, 2018 and was renewed at the same rate until May 31, 2020. For the years ended December 31, 2017 and 2016, rent expense was \$12,000 per year and was included in Thrift Store operating expenses on the statements of activities. Minimum future obligations on this lease are as follows:

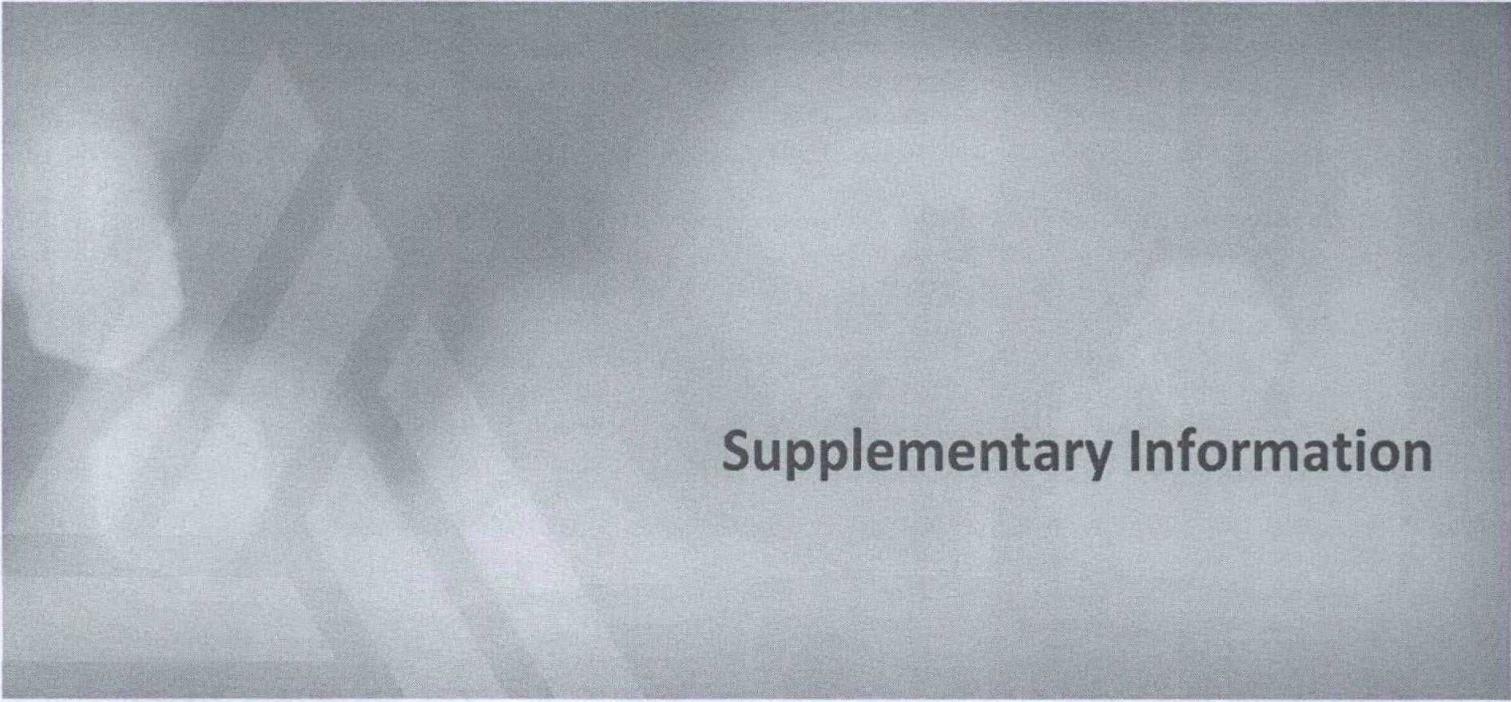
Year ending December 31	Total
2018	12,000
2019	12,000
2020	12,000
	\$ 36,000

NOTE 5 – CONTINGENCIES

Northshore Food Bank is subject to various legal and administrative proceedings arising in the normal course of business. Management believes that the settlement or resolution of the proceedings should not have a material adverse effect on the financial position or statement of activities. In addition, the Organization maintains that all matters will be fully covered by insurance.

NOTE 6 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 14, 2018, and determined that except as noted in Note 4 no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



Supplementary Information

**NORTHSHORE FOOD BANK
SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

Agency Head Name: Terri Turner-Marse, Chief Executive Officer

Purpose	Amount
Salary	\$ -
Bonus	-
Benefits-insurance	-
Benefits-retirement	-
Uniforms	-
Per diem	-
Reimbursements	-
Travel	-
Fuel usage	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Total	\$ -

* There were no payments for the benefit of the Executive Director that were derived from the public funds (state and/or local governmental funds and/or federal funds passed through a state or local government agency) that the Organization receives.

See Independent Auditors' Report.

NORTHSHORE FOOD BANK
AGREED-UPON PROCEDURES REPORT

December, 31 2017



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RIGGS &
INGRAM

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Northshore Food Bank
Covington, LA

We have performed the procedures enumerated below as they are a required part of the engagement. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked "not applicable."

Management of the Northshore Food Bank (Food Bank) is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the Food Bank and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Food Bank compliance with certain laws and regulations during the period of January 1, 2017 through December 31, 2017, in accordance with Act 774 of 2014 Regular Legislative Session.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Obtained the entity's written policies and procedures over food purchases made with public funds and observed that those written policies and procedures address (1) the preparation and approval process of purchase requisitions and purchase orders; (2) controls to ensure compliance with the public bid law (as applicable); and (3) documentation required to be maintained for all bids and price quotes.

Results: Food Bank had written policies and procedures for attributes 2 and 3 above. The policy and procedures over food purchases did not include the use of purchase orders or purchase requisitions.

Management's response: Purchase requisitions and purchase orders are not used as the purchasing process is centralized to managers and directors and all purchases must be approved by the Department Head.

2. Obtained a listing of active federal (passed-through a state or local government), state, and local government grants in effect during the fiscal year. For each grant, we obtained a listing of related disbursements made during the fiscal year. Obtained management's representations the listings are complete.

Results: We were provided a listing of federal, state, and local grants in effect during the fiscal year and a complete listing of disbursements made from each grant during the fiscal year. Management provided representation that these lists were complete.

3. From the listing of disbursements, we randomly selected three disbursements for each grant and observed that: (1) Disbursement supporting documentation includes original itemized receipts, invoices, time sheets, etc. (depending on the nature of the grant disbursements); and (2) Each disbursement was for an allowable use under the grant agreement and within grant timeframes.

Results: All disbursements selected contained supporting documentation that demonstrated that the purchase was properly supported by receiving documents and an approved invoice from the vendor and was for an allowable use and timeframe based on the terms of the grant agreement.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on management's assertions. 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.

This report is intended solely for the information and use of management of Northshore Food Bank, and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Carly Riggs & Ingram, L.L.C.

June 29, 2018