

**PLAQUEMINES COMMUNITY C.A.R.E.  
CENTERS FOUNDATION, INC.**

**FINANCIAL STATEMENTS**

**For the Years Ended  
December 31, 2018 and 2017**



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**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
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**Report**



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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Plaquemines Community C.A.R.E. Centers Foundation Inc.  
Belle Chasse, Louisiana

We have audited the accompanying financial statements of Plaquemines Community C.A.R.E. Centers Foundation, Inc. (a nonprofit Organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and cash flows for the years 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.

### ***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 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 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 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 Plaquemines Community C.A.R.E. Centers Foundation, Inc. as of December 31, 2018 and 2017, 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***

***Supplementary Information***

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 17 is presented for purposes of additional analysis and are not required parts of the 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 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 June 28, 2019, on our consideration of Plaquemines Community C.A.R.E. Centers Foundation, Inc.'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 Plaquemines Community C.A.R.E. Centers Foundation, Inc.'s internal control over financial reporting and compliance.

*Carly Riggs & Ingram, L.L.C.*

June 28, 2019



# Financial Statements

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**

<i>As of December 31,</i>	<b>2018</b>	<b>2017</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 677,831	\$ 572,359
Grants and accounts receivable, net	191,233	71,935
Prepaid expenses	17,266	11,761
<b>Total Current Assets</b>	<b>886,330</b>	656,055
<b>PROPERTY AND EQUIPMENT</b>		
Land	75,000	75,000
Building	389,144	389,144
Computers and related equipment	56,273	58,707
Furniture and fixtures	13,441	13,441
<b>Total Property and Equipment</b>	<b>533,858</b>	536,292
Less: accumulated depreciation	(134,810)	(122,179)
<b>Net Property and Equipment</b>	<b>399,048</b>	414,113
<b>TOTAL ASSETS</b>	<b>\$ 1,285,378</b>	<b>\$ 1,070,168</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 16,437	\$ 10,745
Accrued payroll liabilities	30,069	24,502
<b>Total Current Liabilities</b>	<b>46,506</b>	35,247
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b>1,238,872</b>	1,034,921
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,285,378</b>	<b>\$ 1,070,168</b>

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

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**STATEMENTS OF ACTIVITIES**

<i>For the Years Ended December 31,</i>	<b>2018</b>	2017
<b>REVENUE AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS</b>		
Public support, grant revenue and other support		
Direct governmental grants and contracts	\$ 872,242	\$ 752,837
Contributions and donations	155,819	132,678
Program income	142,030	78,770
Fundraising	46,774	59,482
Other income	8,628	9,094
Net assets released from restrictions	-	13,000
<b>Total Unrestricted Revenue and Other Support</b>	<b>1,225,493</b>	1,045,861
<b>EXPENSES</b>		
Program expenses		
Counseling services	606,422	435,516
Advocacy	309,422	322,788
Management and general	94,253	107,273
Fundraising	11,445	9,101
<b>Total Expenses</b>	<b>1,021,542</b>	874,678
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b>203,951</b>	171,183
<b>NET ASSETS WITH DONOR RESTRICTIONS</b>		
Net assets released from donor restrictions	-	(13,000)
Change in net assets with donor restrictions	-	(13,000)
<b>CHANGE IN NET ASSETS</b>	<b>203,951</b>	158,183
NET ASSETS - Beginning of year	1,034,921	876,738
<b>NET ASSETS - End of year</b>	<b>\$ 1,238,872</b>	\$ 1,034,921

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

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**STATEMENTS OF CASH FLOWS**

<i>For the Years Ended December 31,</i>	<b>2018</b>	<b>2017</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 203,951	\$ 158,183
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	14,891	14,812
Loss on disposal of equipment	174	-
(Increase) decrease in operating assets:		
Grants and accounts receivable	(119,298)	181,231
Prepaid expenses	(5,505)	(2,666)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	5,692	5,937
Accrued payroll liabilities	5,567	(1,180)
Net cash provided by operating activities	<b>105,472</b>	356,317
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Property and equipment additions	-	(33,938)
Net cash used in investing activities	-	(33,938)
<b>NET CHANGE IN CASH</b>	<b>105,472</b>	322,379
<b>CASH - beginning of year</b>	<b>572,359</b>	249,980
<b>CASH - end of year</b>	<b>\$ 677,831</b>	<b>\$ 572,359</b>

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

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – DESCRIPTION OF ORGANIZATION**

***Nature of Organization and Programs***

Plaquemines Community C.A.R.E. Center Foundation, Inc. (the Organization) is recognized as a section 501(c)(3) charitable organization by the Internal Revenue Service. The Organization is organized solely and exclusively for charitable purposes including, but not limited to, the assistance of the residents of Plaquemines Parish. The Organization impacts lives through two primary service areas:

- The Organization counsels children and adults with emotional, mental health, and/or behavioral challenges and their families; parents, including those going through a divorce; victims of abuse (child abuse, sexual abuse, physical abuse, disabled persons abuse, elder abuse, and domestic violence); for adults and adolescents with substance abuse issues; perpetrators of domestic abuse; and residents in need of anger management assistance as deemed necessary by the Plaquemines Parish Judicial System.
- The Organization provides for the advocacy of residents of Plaquemines Parish. CASA (Court Appointed Special Advocates) provides adult volunteers who are trained to advocate for abused and neglected children from Plaquemines Parish who have been removed from their homes. Advocacy is provided to children who have been physically or sexually abused, along with their non-offending family members, through our Plaquemines Children’s Advocacy Center. Advocacy is also provided by team members who assist residents with referrals to outside agencies, enrollment with insurance, Medicaid, SNAP applications, and disability, etc.

General and administrative activities include the functions necessary to provide support for the Organization’s program activities. General and administrative activities include those that provide governance (Board of Directors), oversight, business management, financial record keeping, budgeting, legal services, human resource management, and similar activities that ensure an adequate working environment and an equitable employment program.

The Organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for Not-for-Profit Organizations. The significant accounting and reporting policies used by the Organization are described subsequently to enhance the usefulness and understandability of the financial statements.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Use of Estimates in the Preparation of Financial Statements***

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

***Classification of Net Assets***

The Organization classifies resources for accounting and reporting purposes into two net asset categories as follows:

- Net Assets without Donor Restrictions – These net assets generally result from revenues generated by Organization activities that have no donor restrictions less expenses incurred.
- Net Assets with Donor Restrictions – These net assets result from grants, contributions and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

There were no net assets with donor restrictions at December 31, 2018 or 2017.

***Cash***

At December 31, 2018 and 2017, the Organization maintained checking accounts at various financial institutions. The Federal Deposit Insurance Corporation (FDIC) ensures the accounts up to \$250,000 per institution. As of December 31, 2018 and 2017, the cash balance exceeded the FDIC insurance by \$205,446 and \$267,208, respectively. The Organization has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk.

***Cash Equivalents***

Cash equivalents are short term, interest bearing, highly liquid investments with original maturities of three months or less, unless the investments are held for meeting restrictions of a capital or endowment nature. The Organization maintained no cash equivalents as of December 31, 2018 and 2017.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Grants and Accounts Receivable***

Grants receivable consists of amounts due from the State of Louisiana, pass-through governmental agencies, pass-through non-governmental organizations and independent non-governmental organizations for grants and cost reimbursement programs. Accounts receivable consists of amounts due from insurance companies, billed on behalf of patients seen by the Organization. These amounts are stated at net realizable value and management estimates that all amounts are collectible. Management believes the receivable amounts recorded in the accompanying financial statements approximate fair value.

***Donated Assets and Services***

The Organization records noncash donations as contributions at their estimated fair value at the date of the donation. No such contributions were received for the years ended December 31, 2018 and 2017. Unpaid officers and board members conduct significant portions of the Organization's functions. The value of this contributed time is not recorded or reflected in the accompanying financial statements, as they do not create nonfinancial assets nor are they specialized services as described in Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) Topic 958.

***Property and Equipment***

Acquisitions of \$5,000 or more are capitalized, stated at cost and reported net of depreciation. Depreciation is provided over fifteen to thirty-nine years for building, five to seven years for computers and related equipment, and seven years for furniture using the straight-line basis. Donations of property and equipment are recorded at estimated fair market value on the date of donation. These assets are recorded as unrestricted net assets unless the donor imposes a restriction. Costs incurred for repairs and maintenance are expensed as incurred. No restrictions have been placed on assets donated to the Organization.

Depreciation expense was \$14,891 and \$14,812 for the years ended December 31, 2018 and 2017, respectively.

***Grant Revenue***

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Expense Recognition and Allocation***

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statements of activities and the functional expense classification of expenses included in Note 3. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited.

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising.

***Tax Status***

The Organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code (IRC) and R.S. 12:201 of Louisiana Revised Statutes, though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). Contributions to the Organization are tax deductible to donors under Section 170 of the IRC. The Organization is not classified as a private foundation. Additionally, the Organization had no unrelated trade or business income for the years ended December 31, 2018 and 2017.

***Accrued Compensated Absences***

The Organization accrues compensated absences for vacation and sick leave. The policies are as follows:

Vacation Pay – Employees earn vacation based on the number of years of employment as shown in the below schedule. Employees are not eligible to use earned time for the first 90 days of employment. Once an employee reaches the maximum earning ceiling -- that is, the maximum number of days available to an employee -- as shown in the below schedule, the employee stops earning vacation time until the employee's vacation time available falls below the applicable earning ceiling. Employees may not "draw" upon future earnings of days at any time.

- Day One through Year Two (2) of Continuous Employment: Employees earn vacation time at the rate of one day per month up to a maximum earning ceiling of 12 days.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Accrued Compensated Absences (Continued)***

- Year Three (3) Through Year Seven (7) of Continuous Employment: Employees earn at a rate of 1 1/2 days per month up to a maximum earning ceiling of 18 days.
- Years Eight (8) and Beyond of Continuous Employment: Employees earn at a rate of two days per month up to a maximum earning ceiling of 24 days.

Anyone employed after the fifteenth day of any month will begin the above award/earnings on the first day of the following month. Any employee who separates after the fifteenth day of any month shall earn vacation leave for that month in accordance with above schedule and limits.

Accrued compensated absences payable as of December 31, 2018 and 2017 is \$15,220 and \$13,129, respectively, and included in accrued payroll liabilities on the statements of financial position.

Sick Leave – Sick leave is available for benefit-eligible employees on the first day of the month following completion of 90 days active employment and will be pro-rated from the beginning of the first full month following the date of hire. Beginning January 1<sup>st</sup> of the calendar year following the benefit-eligible employee's date of employment, a maximum of 96 hours of sick leave will be available for that calendar year. An additional 64 hours may be carried over from a previous year however at no time may the total exceed 160 hours. Sick leave is not a wage or vested benefit and no payment for unused time is due if an employee's employment is voluntarily or involuntarily terminated during the year.

***Revenue Recognition of Contributions***

The Organization records contributions it receives as those with donor restrictions and those without donor restriction, depending on the existence and/or nature of any donor restrictions. The Organization receives contributions in the form of "grants", contracts, and as cash and noncash donations.

In cases where the contribution is received with a donor restriction, the Organization will record an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends, or when the purpose of the restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Restricted revenue whose restriction is met within the period the revenue was received is recorded as net assets without donor restrictions.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Revenue Recognition of Program Service Fees***

The Organization also receives program service fees in exchange for services provided. Program service fees are earned based upon providing counseling, substance abuse education, parenting education or counseling, or anger management education and are recognized as net assets without donor restrictions in the period when the services were provided.

***Receivables from Program Service Fees***

Receivables from program service fees are stated at the amount that management expects to collect. To reduce receivables to an amount management expects to collect, management uses a valuation allowance referred to as an allowance for doubtful accounts. Management assesses the credit history it has with the persons or agencies that have agreed to pay or reimburse the Organization after the Organization has rendered services or performed in accordance with a contract. Management will also review its aging of past due receivables and consider what was collected after year-end. Receivables are considered past due or delinquent based on the terms of each individual contract or agreement. Normally, accounts not paid within 18 months of billing are considered delinquent by management. The Organization's management does not charge any interest on past-due accounts nor does it require any person or agency to furnish any collateral before the Organization performs services. As of December 31, 2018 and 2017, accounts receivable related to program services fees are \$9,930 (net of an allowance of \$6,397) and \$4,068 (with no allowance), respectively, and included in grants and accounts receivable on the statements of financial position.

***Recently Adopted Accounting Standards***

Effective January 1, 2018, the Organization adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. The Organization has adjusted the presentation of its financial statement accordingly, applying the changes retrospectively to the comparative period presented. The new standard changes the following aspects of the Organization's financial statements:

- The unrestricted net asset class has been renamed net assets without donor restrictions and temporarily and permanently restricted net assets were combined as net assets with donor restrictions.
- The presentation of functional classification of expenses is no longer presented as supplementary material. It is included in the footnotes in tabular format and supplemented with enhanced disclosures about the methods used to allocate costs among function and the basis for which to allocate costs between program and supporting expenses. (See Note 3.)

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Recently Adopted Accounting Standards (Continued)***

- The financial statements include an additional footnote surrounding liquidity and available of resources (see Note 8).

***Recently Issued Financial Accounting Pronouncements***

In November 2016, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2016-18, Statement of Cash Flows (Topic 230). The amendments in this update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The amendments in this update do not provide a definition of restricted cash or restricted cash equivalents. This ASU will be effective for the year ending December 31, 2019. The Organization has not elected to early adopt this standard. Management does not expect the adoption of this standard to have a material impact on the financial statements.

In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers: Topic 606, to supersede nearly all existing revenue recognition guidance under United States GAAP. In August 2015, the FASB deferred the effective date for implementation of ASU 2014-09 by one year and is now effective for annual reporting periods beginning after December 15, 2018. The Organization plans to adopt the revenue recognition guidance for the year ending December 31, 2019. Management is currently evaluating the impact of adoption of this standard.

In February 2016, FASB issued ASU 2016-02, Leases (Topic 842). The guidance in this ASU and its amendments supersedes the leasing guidance in Topic 840, entitled Leases. Under the guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. For nonpublic entities, the standard is effective for fiscal years beginning after December 15, 2019. Early adoption is permitted; the Organization has not elected to early adopt this standard. Management is currently evaluating the impact of adoption of this standard.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 – FUNCTIONAL CLASSIFICATION OF EXPENSES**

The table below presents expenses by both their nature and function for the year ended December 31, 2018:

	<b>Counseling</b>	<b>Advocacy</b>	<b>Management &amp; General</b>	<b>Fundraising</b>	<b>Total</b>
Salaries & Wages	\$ 337,744	\$208,229	\$ 54,538	\$ -	\$ 600,511
Payroll Taxes - SUTA Unemployment	2,099	820	197	-	3,117
Payroll Taxes - FICA & Medicare	24,636	15,206	3,910	-	43,752
Employee Benefits - Health/Dental	24,145	14,373	4,498	-	43,015
Employee Benefits - Life/AD&D	5,902	3,391	648	-	9,942
Employee Benefits - Other	8,413	6,780	1,768	-	16,961
Contract Services	56,718	12,093	3,490	-	72,301
Facilities and Equipment	45,559	15,562	5,525	-	66,646
Operations	71,322	24,362	8,649	11,445	115,779
Miscellaneous Expenses	-	-	8,625	-	310
Travel and Meetings	29,882	8,606	2,405	-	40,893
<b>Total Expenses</b>	<b>\$ 606,422</b>	<b>\$309,422</b>	<b>\$ 94,253</b>	<b>\$ 11,445</b>	<b>\$1,021,542</b>

The table below presents expenses by both their nature and function for the year ended December 31, 2017:

	<b>Counseling</b>	<b>Advocacy</b>	<b>Management &amp; General</b>	<b>Fundraising</b>	<b>Total</b>
Salaries & Wages	\$ 223,598	\$229,983	\$ 72,811	\$ -	\$ 526,392
Payroll Taxes - SUTA Unemployment	1,367	984	390	-	2,740
Payroll Taxes - FICA & Medicare	17,270	17,337	5,476	-	40,083
Employee Benefits - Health/Dental	13,085	12,255	4,324	-	29,664
Employee Benefits - Life/AD&D	3,399	3,929	1,453	-	8,781
Employee Benefits - Other	3,101	2,903	954	-	6,957
Contract Services	45,808	9,661	4,065	-	59,533
Facilities and Equipment	41,650	13,584	5,926	-	61,160
Operations	70,068	22,852	9,970	9,101	111,990
Miscellaneous Expenses	1,597	1,137	481	-	3,215
Travel and Meetings	14,574	8,163	1,426	-	24,163
<b>Total Expenses</b>	<b>\$ 435,516</b>	<b>\$322,787</b>	<b>\$ 107,275</b>	<b>\$ 9,101</b>	<b>\$ 874,678</b>

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 – FUNCTIONAL CLASSIFICATION OF EXPENSES (CONTINUED)**

Salaries and wages and related taxes and employee benefits are allocated according to each employee’s responsibilities within the Organization. Facilities and equipment and operations are allocated according to the square footage occupied by each employee. Contract services, travel and meetings, and miscellaneous expenses are allocated according to which employee incurred the expense.

**NOTE 4 – GRANTS AND ACCOUNTS RECEIVABLE**

Grants and accounts receivable at December 31, 2018 and 2017 consisted of the following:

	<b>2018</b>	<b>2017</b>
Metropolitan Human Services District	\$ <b>72,298</b>	\$ 18,920
Plaquemines Parish School Board	<b>45,575</b>	-
Victims of Crime Act	<b>31,015</b>	23,106
National Communication Association	<b>14,310</b>	-
Accounts Receivable - Program Service Fees	<b>9,930</b>	4,068
Court Appointed Special Advocates	<b>7,240</b>	6,978
Children’s Trust Fund	<b>5,865</b>	6,247
Plaquemines Parish District Attorney’s Office	<b>5,000</b>	-
Gulf Outreach Program	-	5,904
United Way	-	6,250
<b>Total Grants and Accounts Receivable</b>	<b>\$ 191,233</b>	<b>\$ 71,935</b>

These receivables, if not collected, would have a material impact on net assets. The Organization has not experienced any losses in prior contract history and believes it is not exposed to any significant risk to the receivables.

**NOTE 5 – CONTINGENCIES – GRANT PROGRAMS**

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management’s opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Organization.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – ECONOMIC DEPENDENCY**

For the years ended December 31, 2018 and 2017, the Organization received 81% and 77%, respectively, of its total revenue from federal, state, and local governments in the form of grants and cost reimbursement agreements. Grants and cost reimbursement agreements are approved each year by the respective government agencies. If significant budget cuts are made at the state and/or local level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of governmental funds the Organization will receive in fiscal year 2019 relating to its usual sources of grant and cost reimbursement agreements.

**NOTE 7 – THIRD PARTY REVENUES**

A substantial share of contract revenues for services to clients is derived under a state third-party reimbursement program. These revenues are based, in part, on cost reimbursement principles and are not subject to adjustments by the respective third-party providers.

**NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The Organization has \$869,064 of financial assets available within one year of the balance sheet dated December 31, 2018 consisting of cash of \$677,831 and accounts receivable \$191,233. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for the general expenditure within one year of the balance sheet date.

**NOTE 9 – OPERATING LEASE COMMITMENTS**

The Organization leases two copy machines. The total lease expense attributed to the copy machines was \$9,345 and \$5,880 for the years ended December 31, 2018 and 2017, respectively.

Future minimum lease payments are as follows:

<i>For the year ended,</i>	
2019	\$ 10,500
2020	5,110
2021	4,620
2022	4,620
2013	1,155
	\$ 26,005

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10 - RELATED PARTY TRANSACTIONS**

During the years ended December 31, 2018 and 2017, the Organization has related party revenue resulting from contributions from Board members totaling \$3,729 and \$6,169, respectively. There were no receivables from or payable due to related parties for the years ended December 31, 2018 and 2017.

**NOTE 11 – RECLASSIFICATION**

Certain amounts previously reported in the financial statements for the prior year have been reclassified to conform with the current year classification. Specifically, Medicaid revenues have been included as a portion of program income as opposed to direct governmental grants and contracts and individual donations received as a direct result of fundraising efforts have been included in fundraising as opposed to contributions and donations. Amounts reclassified from direct government grants and contracts to program income totaled \$42,817 and amounts reclassified from contributions and donations to fundraising totaled \$38,151. There was no change to total revenue as a result of this reclassification.

**NOTE 12 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 28, 2019, which is the date the financial statements were issued and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



**Supplementary Information**

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS**  
**AND OTHER PAYMENTS TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**Agency Head Name: Julie M. Olsen, Executive Director**

<b>Purpose:</b>	<b>Amount</b>
Salary	\$ 94,728
Benefits-insurance - Lincoln Natl Life (EE Life, AD&D, STD)	1,457
Benefits-retirement	2,825
Deferred compensation (contributions made by the agency)	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues - P.A.B.I.	-
Vehicle rental	-
Per diem	-
Reimbursements (mileage)	1,021
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-
<b>Total:</b>	<b>\$ 100,031</b>

*See independent auditors' report.*

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**INDEPENDENT AUDITORS' 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 of  
Plaquemines Community C.A.R.E Centers Foundation, Inc.  
Belle Chasse, 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 Plaquemines Community C.A.R.E Centers Foundation, Inc. (a nonprofit Organization) (the Organization), which comprise the statement of financial position as of December 31, 2018, 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 June 28, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization'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 Organization'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.

## **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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Caru, Riggs & Ingram, L.L.C.*

June 28, 2019

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION INC.**  
**SCHEDULE OF FINDINGS**  
**DECEMBER 31, 2017**

**A. SUMMARY OF AUDITORS' RESULTS**

1. Type of auditors' report	Unmodified
2. Internal control over financial reporting	
a. Material weakness identified	No
b. Significant deficiencies not considered to be material weaknesses	No
c. Noncompliance material to the financial statements noted	No
3. Management letter	Yes

**B. FINDINGS RELATED TO FINANCIAL STATEMENTS**

No findings noted.

**C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

No findings noted.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION INC.  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

**A. FINDINGS RELATED TO FINANCIAL STATEMENTS**

**Finding 2017-01 – Material Weakness – Financial Statement Reporting**

**Condition:** The Organization did not reconcile all of their balance sheet accounts in a timely manner, and, therefore, certain errors were found during the performance of the audit procedures resulting in material adjustments to the financial statements.

**Status:** Resolved.

**B. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

**Finding 2017-02 – Timely Submission of Report**

**Condition:** The December 31, 2017 audited financial statements were not filed within six months of the close of the fiscal year in, therefore the Organization is not in compliance with LSA R.S. 24:513.

**Status:** Resolved.



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June 28, 2019

The Board of Directors of  
Plaquemines Community C.A.R.E Centers Foundation, Inc.

In planning and performing our audit of the financial statements of Plaquemines Community C.A.R.E Centers Foundation, Inc. (the Organization), as of and for the year ended December 31, 2018, 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, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing auditing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management and the Organization, and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

*Carr, Riggs & Ingram, L.L.C.*

## **CURRENT YEAR COMMENTS**

### **2018-01 – Internal Controls over Restrictions on Grants and Contributions**

**Criteria:** Grant and contributions should be recorded as with or without restriction in accordance with the donor's intent.

**Condition:** There was one grant provided to the Organization that was recorded as revenue without restriction, but the grant award included restrictions and should have been recorded as revenues with restriction.

**Effect:** The Organization did not properly capture a restricted revenue on its financial statements.

**Cause:** Internal controls over financial reporting have not been designed and implemented to ensure grant funds are properly classified as with or without restriction.

**Auditors' recommendation:** We recommend that the Organization design and implement policies and procedures to ensure restrictions on grants are properly captured and reported.

**Management response:** See corrective action plan.

### **2018-02 – Internal Controls over Collectability of Program Income Receivable**

**Criteria:** Accounts receivable should be reported at net realizable value.

**Condition:** There Organization had not recorded any allowance for doubtful account on program income receivables. Upon review of receipts through May 2019, there were accounts that were 270+ days aged where no payment had been received.

**Effect:** The Organization did not have an estimate for uncollectible accounts receivable.

**Cause:** Internal controls over financial reporting have not been designed and implemented to review payment lag history and estimate uncollectible accounts receivable.

**Auditors' recommendation:** We recommend that the Organization design and implement policies and procedures to periodically review its accounts receivable and payment lag information to determine estimated collectability.

**Management response:** See corrective action plan.

## **PRIOR YEAR COMMENTS**

No comments were noted for the year ended December 31, 2017.



**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**

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A United Way Partner

Corrective Action Plan  
June 28, 2019

Plaquemines Community C.A.R.E. Centers Foundation respectfully submits the following corrective action plan for the year ended December 31, 2018.

Name and address of independent public accounting firm:  
Carr, Riggs & Ingram, LLC  
111 Veterans Blvd  
Suite 350  
Metairie, LA 70005

Audit Period:  
Fiscal Year January 1, 2018 through December 31, 2018

The finding from the June 28, 2019 Management Letter is discussed below. The finding is numbered consistently with the number assigned in the Management Letter.

**2018-01 – Internal Controls over Restrictions on Grants and Contributions**

**Auditors' recommendation:** We recommend that the Organization design and implement policies and procedures to ensure restrictions on grants are properly captured and reported.

**Management response:** There is a tracking system for all grants and funds received that insures that all expenditures are in compliance with all grantor or funder guidelines. For the one specific grant identified, all grant funds were spent in 2019 in compliance with the terms of the grant.

Management will review its process over receipt and recording of revenues and modify those procedures in response to the auditor recommendation above.

**Responsible Party:** Financial Team will submit recommendations to Management for review and approval.

**Estimated Completion Date:** August 30, 2019

**2018-02 – Internal Controls over Collectability of Program Income Receivable.**

**Auditors' recommendation:** We recommend that the Organization design and implement policies and procedures to periodically review its accounts receivable and payment lag information to determine estimated collectability.

**Management response:** Management will implement a process to periodically review receivable balances and assess collectability based on payments lags and/or other indicators.

**Responsible Party:** Financial Team will submit recommendations to Management for review and approval.

**Estimated Completion Date:** August 30, 2019

Sincerely,



Julie Olsen  
Executive Director

**PLAQUEMINES COMMUNITY C.A.R.E.  
CENTERS FOUNDATION, INC.**

**Statewide Agreed-Upon Procedures Report**

**For the Year Ended December 31, 2018**



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CPAs and Advisors

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Plaquemines Community C.A.R.E. Centers Foundation, Inc.  
and the Louisiana Legislative Auditor  
New Orleans, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of Plaquemines Community C.A.R.E. Centers Foundation, Inc. (a nonprofit organization) (the "Organization") and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Organization's management is responsible for those C/C areas identified in the SAUPs.

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 below either for the purpose for which this report has been requested or for any other purpose.

The required procedures and associated results are as follows:

### ***Written Policies and Procedures***

---

1. Obtain and inspect the Organization's written policies and procedures and observe that they address each of the following categories and subcategories:

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

**Results: No exceptions were noted in performing this procedure.**

b) ***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; and (4) documentation required to be maintained for all bids and price quotes.

**Results: No exceptions were noted in performing this procedure.**

c) ***Disbursements***, including processing, reviewing, and approving.

**Results: No exceptions were noted in performing this procedure.**

- d) **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.

**Results: No exceptions were noted in performing this procedure.**

**Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

**Results: No exceptions were noted in performing this procedure.**

**Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**Results: No exceptions were noted in performing this procedure.**

- e) **Credit Cards (including debit cards)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.

**Results: No exceptions were noted in performing this procedure.**

- f) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

**Results: No exceptions were noted in performing this procedure.**

### ***Bank Reconciliations***

---

2. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the Organization's main operating account. Select the Organization's main operating account and randomly select four (4) additional accounts (or all accounts if less than five (5)). Randomly select one (1) month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each account, and observe that:

**Results: No exceptions were noted in performing this procedure.**

- a) Bank reconciliations include evidence that they were prepared within two (2) months of the related statement closing date;

**Results: No exceptions were noted in performing this procedure.**

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation; and

**Results: No exceptions were noted in performing this procedure.**

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than twelve (12) months from the statement closing date, if applicable.

**Results: Not applicable; reconciliations did not contain reconciling items outstanding more than twelve (12) months from statement closing date.**

### ***Collections***

---

3. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Select five (5) deposit sites (or all deposit sites if less than five (5)).

**Results: No exceptions were noted in performing this procedure.**

4. For each deposit site select, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one (1) location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location such that:

**Results: No exceptions were noted in performing this procedure.**

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

**Results: No exceptions were noted in performing this procedure.**

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee is responsible for reconciling collection documentation to the deposit.

**Results: No exceptions were noted in performing this procedure.**

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger, unless another employee is responsible for reconciling ledger postings to each other and to the deposit.

**Results: No exceptions were noted in performing this procedure.**

- d) The employees responsible for reconciling cash collections to the general ledger by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

**Results: No exceptions were noted in performing this procedure.**

5. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

**Results: No exceptions were noted in performing this procedure.**

6. Randomly select two (2) deposit dates for each of the bank accounts selected for procedure #2 under "Bank Reconciliations" above. Obtain supporting documentation for each of the deposits and:

- a) Observe that receipts are sequentially pre-numbered.

**Results: No exceptions were noted in performing this procedure.**

- b) Trace sequentially pre-numbered receipts, system reports, or other related collection documentation to the deposit slip.

**Results: No exceptions were noted in performing this procedure.**

- c) Trace the deposit slip total to the actual deposit per the bank statement.

**Results: No exceptions were noted in performing this procedure.**

- d) Observe that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

**Results: Three of four collections were not deposited within one business day of collection.**

- e) Trace the actual deposit per the bank statement to the general ledger.

**Results: No exceptions were noted in performing this procedure.**

### ***Credit Cards/Debit Cards***

---

7. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.

**Results: No exceptions were noted in performing this procedure.**

8. Using the listing prepared by management, randomly select five (5) cards (or all if less than five (5)) that were used during the fiscal period. Randomly select one monthly statement for each card, obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

**Results: No exceptions were noted in performing this procedure.**

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

**Results: No exceptions were noted in performing this procedure.**

- 9. Using the monthly statements selected under #8 above, excluding fuel cards, randomly select ten (10) transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

**Results: No exceptions were noted in performing this procedure.**

### ***Payroll and Personnel***

---

- 10. Obtain a listing of employees employed during the fiscal period and management's representation that the listing is complete. Randomly select five (5) employees, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

**Results: No exceptions were noted in performing this procedure.**

- 11. Randomly select one pay period during the fiscal period. For the five (5) employees selected under #10 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe that all selected employees documented their daily attendance and leave (vacation and sick).

**Results: No exceptions were noted in performing this procedure.**

- b) Observe that supervisors approved the attendance and leave of the selected employees.

**Results: No exceptions were noted in performing this procedure.**

- c) Observe that any leave accrued or taken during the pay period is reflected in the Organization's cumulative leave records.

**Results: No exceptions were noted in performing this procedure.**

- 12. Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two (2) employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

**Results: No exceptions were noted in performing this procedure.**

13. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

**Results: No exceptions were noted in performing this procedure.**

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to perform, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those 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.

The purpose of this report is solely to describe the scope of procedures performed on those C/C areas identified in the SAUPs, and the result of these procedures, 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.

*Carr, Riggs & Ingram, L.L.C.*

June 28, 2019



**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**

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A United Way Partner

June 28, 2019

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

And

Carr, Riggs & Ingram, LLC  
111 Veterans Blvd.  
Suite 350  
Metairie, LA 70005

RE: Management's Response to Statewide Agreed-Upon Procedures  
Plaquemines Community C.A.R.E. Centers Foundation, Inc.

Dear Sirs:

Plaquemines Community C.A.R.E. Centers Foundation, Inc. has included in its policies and procedures controls for each area that are cost effective and within our budget constraints.

In regards to our collections policy, we have designated the Administrative Assistant to deposit collections on Mondays, Wednesdays, and Fridays.

Sincerely,

Julie Olsen  
Executive Director