

TRI PARISH CHLD CARE ASSOCIATION, INC.

FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2018

**TRI PARISH CHLD CARE  
ASSOCIATION, INC.  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2018**

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# Minda B. Raybourn

*Certified Public Accountant  
Limited Liability Company*

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Tri Parish Child Care  
Association, Inc.  
28830 Mary Kinchen Road  
Albany, Louisiana 70711

I have reviewed the accompanying statement of financial position of the Family Day Care Home Program of Tri Parish Child Care Association, Inc. (a non-profit organization) as of September 30, 2018, and the related statements of activities, cash flows, and functional expenditures for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Tri Parish Child Care Association, Inc.'s management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

### **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 the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

**Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Supplementary Information**

The accompanying schedule of compensation, benefits and other payments to agency head as required by the Louisiana Legislative Auditor and the schedule of meals served and program reimbursements as required by the Louisiana Department of Education are presented for purposes of additional analysis. These schedules, although not a part of the basic financial statements, are considered by these agencies to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Such information is the responsibility of management. It has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I did not become aware of any material modifications that should be made to such information.

**Agreed-Upon Procedures**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated March 13, 2019, on the results of my agreed-upon procedures.



Minda B. Raybourn, CPA  
Franklinton, LA  
March 13, 2019

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FINANCIAL STATEMENTS

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**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2018**

ASSETS	<u>Administrative</u>	<u>General</u>	<u>Eliminations</u>	<u>Total</u>
Current Assets				
Cash and cash equivalents	\$ 1,228	\$ 19	\$ -	\$ 1,248
Due from Department of Education	51,443	-	-	51,443
Due from Administrative Fund	-	12,135	(12,135)	-
Total Current Assets	<u>52,672</u>	<u>12,154</u>	<u>(12,135)</u>	<u>52,691</u>
Property and Equipment				
Equipment	4,200			4,200
Accumulated Depreciation	(4,200)			(4,200)
Property and Equipment, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>52,672</u></u>	<u><u>12,154</u></u>	<u><u>(12,135)</u></u>	<u><u>52,691</u></u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts payable	79		-	79
Due to providers	50,393		-	50,393
Withholding taxes payable	2,332		-	2,332
Accrued salaries payable	6,760		-	6,760
Due to General Fund	12,135	-	(12,135)	-
Total Current Liabilities/Total Liabilities	<u>71,700</u>	<u>-</u>	<u>(12,135)</u>	<u>59,565</u>
Net Assets (Deficit)				
Unrestricted	<u>(19,028)</u>	<u>12,154</u>	<u>(12,135)</u>	<u>(6,873)</u>
Total Net Assets (Deficit)	<u>(19,028)</u>	<u>12,154</u>	<u>(12,135)</u>	<u>(6,873)</u>
Total Liabilities and Net Assets (Deficit)	<u><u>\$ 52,672</u></u>	<u><u>\$ 12,154</u></u>	<u><u>\$ (12,135)</u></u>	<u><u>\$ 52,691</u></u>

See accompanying notes and independent accountant's review report.

**TRIPARISH CHILD CARE ASSOCIATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2018**

UNRESTRICTED NET ASSETS	<u>Administrative</u>	<u>General</u>	<u>Total</u>
SUPPORT AND OTHER GAINS			
Administrative reimbursement	\$ 94,878	\$ -	\$ 94,878
Fundraising and other contributions		<u>7,755</u>	<u>7,755</u>
Total support and other gains	<u>94,878</u>	<u>7,755</u>	<u>102,633</u>
NET ASSETS RELEASED FROM RESTRICTIONS			
Restrictions satisfied by payments	<u>311,476</u>	-	<u>311,476</u>
total support, other gains, and reclassifications	<u>406,354</u>	<u>7,755</u>	<u>414,109</u>
EXPENSES			
Program services	314,861	-	314,861
Supporting services	<u>95,255</u>	<u>2,253</u>	<u>97,508</u>
Total expenses	<u>410,116</u>	<u>2,253</u>	<u>412,369</u>
Increase (decrease) in unrestricted net assets	<u>(3,762)</u>	<u>5,502</u>	<u>1,740</u>
TEMPORARILY RESTRICTED NET ASSETS			
Support from meal reimbursements			-
Net assets released from restrictions:	311,476	-	311,476
Restrictions satisfied by payments	<u>(311,476)</u>	-	<u>(311,476)</u>
Increase in temporarily restricted net assets	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	(3,762)	5,502	1,740
NET ASSETS (DEFICIT), BEGINNING	<u>(15,266)</u>	<u>6,652</u>	<u>(8,614)</u>
NET ASSETS (DEFICIT), ENDING	<u>\$ (19,028)</u>	<u>\$ 12,154</u>	<u>\$ (6,873)</u>

See accompanying notes and independent accountant's review report.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED SEPTEMBER 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from administrative reimbursements	\$ 311,476
Cash received from program reimbursements	94,878
Cash received from fundraising efforts & other	7,755
Cash paid for program expenses	(289,368)
Cash paid to or on behalf of employees for services	(87,326)
Cash paid to suppliers for goods and services	(38,910)
Net cash used for operating services	<u>(1,495)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>
CASH AND CASH EQUIVALENTS, BEGINNING	2,742
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 1,247</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED FOR OPERATING ACTIVITIES	\$ 1,740
Adjustments to reconcile change in net assets to net cash used for operating activities	
(Increase) decrease in assets:	
Due from Department of Education	(28,893)
Increase (decrease) in liabilities:	
Accounts payable	(970)
Overdraft	-
Due to providers	26,628
Withholding taxes payable	-
Accrued salaries payable	-
NET CASH PROVIDED (USED) FOR OPERATING ACTIVITIES	<u>\$ (1,495)</u>

See accompanying notes and independent accountant's review report.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**ADMINISTRATIVE FUND**  
**YEAR ENDED SEPTEMBER 30, 2018**

<u>ACCOUNT</u>	<u>PROGRAM</u>	<u>SUPPORTING</u>	<u>GENERAL</u>
Insurance	\$ -	\$ 504	\$ -
Minute Menu	-	3,385	-
Office expenses	-	818	53
Postage	-	659	-
Utilities	-	1,064	-
Professional fees	-	-	2,200
Provider payments/support	311,476	-	-
Salaries	-	81,120	-
Payroll taxes	-	6,206	-
Telephone and internet	-	1,945	-
Travel	-	-	-
Health insurance	-	2,939	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 311,476</b>	<b>\$ 98,640</b>	<b>\$ 2,253</b>

See accompanying notes and independent accountant's review report.

**TRI PARISH CHILD CARE  
ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

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

**Nature of Activities**

The Family Day Care Home Program of Tri Parish Child Care Association, Inc. (hereafter referred to as the Organization), is a private agency located in Livingston Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. Its purpose is to provide social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Livingston and nearby parishes and to mobilize resources for the conduct of these efforts. It engages in the U.S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226 with approval to participate in Livingston and nearby parishes.

It operates on a fiscal year ending September 30 and its significant accounting policies are as follows:

**Cash and Cash Equivalents**

Cash and cash equivalents consist of demand deposits. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Receivables**

Accounts receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers/vendors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been recorded.

**Inventory**

Inventory includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying

**Property and Equipment**

Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$5,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

**Support and Expenses**

The Organization reports administrative and program reimbursements on the accrual basis of accounting. The amounts due to providers are also reported on the accrual basis of accounting. A donor restriction applies to the program reimbursement, and the amount is shown as temporarily

**TRI PARISH CHILD CARE  
ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

restricted net assets. When the donor restriction expires, that is, when the stipulated restriction ends by payments to the providers, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted reimbursements whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Advertising costs are expensed as incurred. There were none in the current year.

**Use of Estimates**

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

**Financial Statement Presentation**

The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117 "*Financial Statement of Not-For-Profit Organization*." Under SFAS No. 117, the Organization is required to report information regarding its net assets and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

**Income Taxes**

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The federal income tax returns of the company for fiscal years 2014, 2015, 2016 and 2018 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of the following:

Demand deposits	\$ 1,248
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Of the demand deposits amount, \$1,228 is maintained in the administrative and provider accounts to be utilized for the family day care home program. The remaining funds are held by the General Fund and can be utilized at the discretion of management.

**TRI PARISH CHILD CARE  
ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

NOTE 3 - RECEIVABLES

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at September 30, 2018.

Receivables at year-end consist of the following:

Due from...	
Department of Education	\$51,443

NOTE 4-CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018, is as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, being depreciated				
Furniture/equipment	4,200			4,200
Less: accumulated depreciation	(4,200)			(4,200)
Furniture/equipment, net	-	-	-	-

NOTE 5 - ACCOUNTS AND OTHER PAYABLES

Payables at year-end include the following:

Accounts payable	\$ 79
Payables to providers	50,393
Withholding taxes payable	2,332
Accrued salaries	6,760
 Total	 <u>\$ 59,565</u>

**TRI PARISH CHILD CARE  
ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018**

**NOTE 6 - RESTRICTIONS ON NET ASSETS**

Substantially all of the restrictions on net assets relate to amounts requested from the State of Louisiana, Department of Education for reimbursement to the providers of meals through the Family Day Care Home Program of the U.S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226. The amount due to providers requested but not yet received at year end has been accrued in the accompanying financial statements and is listed in the note above.

**NOTE 7 - NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose during the year as follows:

Purpose restriction accomplished:

Meals provided	\$ 311,476
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**NOTE 8 - FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services.

**NOTE 9 - CONCENTRATIONS**

*Receivables and Revenues.* All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately all of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

*Geographical Market.* The Organization is approved to operate in the parishes of Washington and neighboring parishes. Volume is dependent on the willing and eligible providers in these areas.

**NOTE 11- LITIGATION**

There is no pending or threatened litigation, claims or assessments that are required to be accrued or disclosed in this financial report.

**NOTE 12-SUBSEQUENT EVENTS**

There were no subsequent events between the close of the fiscal year and March 13, 2019, the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.

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SUPPLEMENTARY INFORMATION

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**TRI PARISH CHLD CARE ASSOCIATION, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD**  
**YEAR ENDED SEPTEMBER 30, 2018**

Agency Head

Frances Stewart, Executive Director

<u>Purpose</u>	
Salary	43,680
Benefits - retirement (FICA)	3,342
Travel - monitoring visits	-
Health Insurance	<u>2,399</u>
Total Compensation, Benefits and Other Payments	<u><u>49,421</u></u>

See Independent Accountant's Review Report

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

MEALS SERVED	NUMBER SERVED BY MEAL TYPE				TOTAL
	BREAKFAST	LUNCH	SUPPLEMENTS	SUPPER	
From October 1, 2017 through June 30, 2018					
Tier 1	26,095	33,371	51,097	31,189	141,752
Reimbursement rate	1.31	2.46	0.73	2.46	
Total for period	<u>34,184</u>	<u>82,093</u>	<u>37,301</u>	<u>76,725</u>	<u>230,303</u>
From July 1, 2018 through September 30, 2018					
Tier 1	7,902	12,680	17,433	10,936	48,951
Reimbursement rate	1.31	2.46	0.73	2.46	
Total for period	<u>10,352</u>	<u>31,193</u>	<u>12,726</u>	<u>26,903</u>	<u>81,173</u>
TOTAL MEALS SERVED	<u>33,997</u>	<u>46,051</u>	<u>68,530</u>	<u>42,125</u>	<u>190,703</u>
NET REIMBURSEMENT	<u>44,536</u>	<u>113,285</u>	<u>50,027</u>	<u>103,628</u>	<u>311,476</u>

See independent accountant's review report.

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AGREED-UPON PROCEDURES REPORT

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# Minda B. Raybourn

*Certified Public Accountant  
Limited Liability Company*

820 11<sup>th</sup> Avenue  
Franklinton, Louisiana 70438  
(985) 839-4413  
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wrcpa@franklinton.net

Member  
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LCPA

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Tri Parish Child Care  
Association Inc.  
28832 March Kinchen Road  
Albany, LA 70711

I have performed certain agreed-upon procedures enumerated below, which were agreed to by the management of Tri Parish Child Care Association Inc. and the Legislative Auditor, State of Louisiana. This agreed-upon procedures engagement was performed in accordance with 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 the report. Consequently, I 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.

### **Federal, State, and Local Awards**

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Agency provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended September 30, 2018:

Federal, State, or Local Grant Name	Grant Year	CFDA No.)	Amount
US Department of Agriculture Food and Nutrition Services Child and Adult Day Care Food Program Passed Through State of Louisiana Department of Education Division of Nutrition	2019	10.558	\$410,116
Total Expenditures			\$410,116

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements except one were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

No exceptions were noted.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

#### *Activities allowed or unallowed*

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

No exceptions were noted.

#### *Eligibility*

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility.

No exceptions were noted.

#### *Reporting*

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting.

No exceptions were noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

This requirement is not applicable.

### **Open Meetings**

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

No exceptions were noted.

## **Budget**

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Agency provided documentation that comprehensive budget was submitted to the applicable state grantor agency for the grant exceeding five thousand dollars. These budget included the purpose and duration of the grant program.

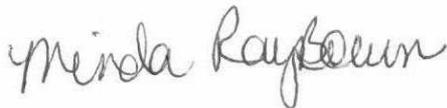
## **Prior-Year Comments**

10. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

There were no prior year comments. This requirement is not applicable.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was 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 the Agency's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I 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 testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Franklinton, La  
March 12, 2019

**TRI PARISH CHLD CARE ASSOCIATION OF LOUISIANA INC.  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED SEPTEMBER 30, 2018**

I have reviewed the financial statements of the Family Day Care Home Program of Tri Parish Child Care Association of Louisiana, Inc., as of and for the year ended September 30, 2018, and have issued my report thereon dated March 13, 2019. I conducted my review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

**Section I Financial Statement Findings**

None

**Section II Federal Award Findings and Questioned Costs**

None

**Section III Management Letter**

None

**TRI PARISH CHILD CARE ASSOCIATION OF LOUISIANA INC.  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED SEPTEMBER 30, 2017**

**Section I Financial Statement Findings**

N/A

**Section II Federal Award Findings and Questioned Costs**

N/A

**Section III Management Letter**

N/A

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

March 12, 2019 (Date Transmitted)

Minda B. Raybourn CPA LLC  
820 11<sup>TH</sup>, Avenue  
Franklinton, LA 70438

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2018 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [ X ] No [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes [ X ] No [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [ X ] No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [ X ] No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes [ X ] No [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [ X ] No [ ]

**Reporting**

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [ X ] No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

The previous responses have been made to the best of our belief and knowledge.

  
\_\_\_\_\_

Executive Director

March 13, 2019