

# FEEDING LOUISIANA BATON ROUGE, LOUISIANA

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## ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2025

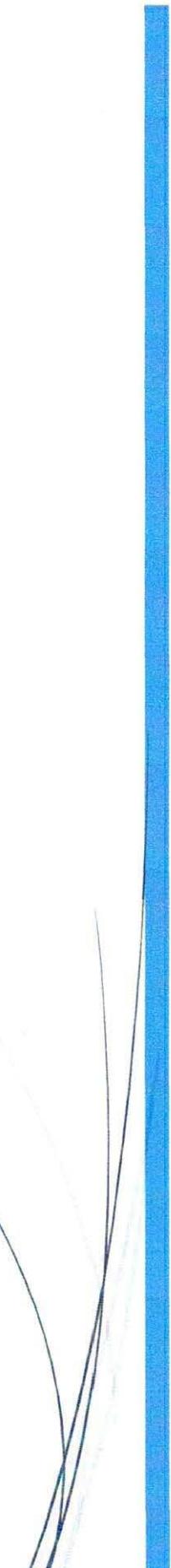


Hebert Johnson  
& Associates, Inc.  
Certified Public Accountants

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*A Professional Accounting Corporation*

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**Feeding Louisiana  
Baton Rouge, Louisiana**

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June 30, 2025

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A PROFESSIONAL ACCOUNTING CORPORATION

## Independent Auditor's Report

To the Board of Directors of  
Feeding Louisiana  
Baton Rouge, Louisiana

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of Feeding Louisiana (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Feeding Louisiana as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Feeding Louisiana and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Feeding Louisiana's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Feeding Louisiana's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Feeding Louisiana's ability to continue as a going concern for a reasonable period of time.

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

### ***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 the Agency Head, as required by the State of Louisiana, and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part 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 Schedule of Compensation, Benefits and Other Payments to the Agency Head and the Schedule of Expenditures of Federal Awards 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 December 4, 2025, on our consideration of Feeding Louisiana'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Feeding Louisiana's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Feeding Louisiana's internal control over financial reporting and compliance.

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
December 4, 2025

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Statement of Financial Position  
June 30, 2025**

**Assets**

Current Assets:

Cash and Cash Equivalents	\$ 1,090,275
Receivable from Government Program	2,185,140
Unconditional Promises to Give	25,713
Prepaid Expenses	7,317
Due From Member Food Banks	126,306
Total Current Assets	<u>3,434,751</u>

Property and Equipment:

Property and Equipment	12,541
Less Accumulated Depreciation	(4,823)
Net Property and Equipment	<u>7,718</u>

Other Assets:

Operating Lease, Right of Use Assets	46,165
Deposits	1,550
Total Assets	<u>\$ 3,490,184</u>

**Liabilities and Net Assets**

Current Liabilities:

Accounts Payable	\$ 37,597
Payable to Member Foodbanks	2,073,450
Deferred Revenue	196,655
Payroll Liabilities	1,812
Current Portion of Lease Liabilities	16,725
Total Current Liabilities	<u>2,326,239</u>

Long-Term Liabilities:

Non-Current Portion of Lease Liabilities	29,440
Total Long-Term Liabilities	<u>29,440</u>
Total Liabilities	<u>2,355,679</u>

**Net Assets**

Without Donor Restrictions	1,134,505
Total Net Assets	<u>1,134,505</u>
Total Liabilities and Net Assets	<u>\$ 3,490,184</u>

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

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Statement of Activities  
For the Year Ended June 30, 2025**

	<b>Without Donor Restrictions</b>
<b>Revenues</b>	
Public Support	
Federal Grants	\$ 11,616,056
State Appropriation	2,500,000
Contributed Nonfinancial Assets - Food Donations	16,024,654
Private Grants and Contributions	195,571
LA Income Tax Revenue	51,650
Member Dues	30,000
Miscellaneous Revenue	-
Interest & Dividends	37,129
Total Revenues	<hr/> 30,455,060 <hr/>
<b>Expenses</b>	
Program Expense	30,535,943
Management and General	<hr/> 283,616
Total Expenses	<hr/> 30,819,559 <hr/>
<b>Change in Net Assets</b>	(364,499)
<b>Net Assets , Beginning of Year</b>	<hr/> 1,499,004
<b>Net Assets , End of Year</b>	<hr/> \$ 1,134,505

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

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Statement of Functional Expenses  
For the Year Ended June 30, 2025**

	Program Expenses	Management and General	Total
Advertising	\$ 40,443	\$ -	\$ 40,443
Benefits Expense	58,877	7,644	66,521
Depreciation Expense	691	-	691
Dues & Subscriptions	599	1,048	1,647
Employment Screening	742	1,052	1,794
Food Supplies	16,024,654	-	16,024,654
Insurance Expense	-	25,603	25,603
Miscellaneous	37,271	14,801	52,072
Office Rent	3,255	20,178	23,433
Office Supplies	7,570	4,967	12,537
Payment to Member Foodbanks	13,282,707	-	13,282,707
Phone and Internet Services	22,400	3,103	25,503
Printing	40,977	3,097	44,074
Professional Services	326,074	67,821	393,895
Repairs and Maintenance	-	10,026	10,026
Salaries and Payroll Taxes	650,656	86,730	737,386
Software and Technology	15,679	18,214	33,893
Staff Development	163	1,435	1,598
Travel and Conference Expense	23,185	15,008	38,193
Utilities	-	2,889	2,889
<b>Total Expenses</b>	<b><u>\$ 30,535,943</u></b>	<b><u>\$ 283,616</u></b>	<b><u>\$ 30,819,559</u></b>

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

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Statement of Cash Flows  
For the Year Ended June 30, 2025**

**Cash Flows From Operating Activities**

Decrease in Net Assets	\$ (364,499)
Adjustments to Reconcile Increase in Net Assets to Net Cash:	
Provided by Operating Activities:	
Depreciation	691
Decrease (Increase) in Assets:	
Receivables from Government Programs	4,745,647
Unconditional Promises to Give	17,094
Prepaid Expenses	4,470
Due From Member Food Banks	1,340
Deposits	(100)
Increase (Decrease) in Liabilities:	
Accounts Payable	(20,290)
Payable to Member Foodbanks	(4,025,579)
Payroll Liabilities	(5,700)
Deferred Revenue	39,088
<b>Net Cash Provided By Operating Activities</b>	<b>\$ 392,162</b>
Net Increase in Cash and Cash Equivalents	392,162
Beginning Cash and Cash Equivalents	698,113
Ending Cash and Cash Equivalents	<b>\$ 1,090,275</b>

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

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Notes to Financial Statements  
For the Year Ended June 30, 2025**

**1. Summary of Significant Accounting Policies**

**A. Organization**

Feeding Louisiana (the Organization) is a not-for-profit entity that was organized for the purpose of providing financial support and consulting to food banks within Louisiana. The Organization is supported primarily through grants. The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Service.

**B. Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**C. Basis of Presentation**

Financial statement presentation follows the guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under ASC 958, non-profit organizations are required to report information regarding the financial position and activities according to two classes of net assets:

1. *Net Assets Without Donor Restrictions* are net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.
2. *Net Assets With Donor Restrictions* are net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. As of June 30, 2025, there were not any restrictions on new assets.

**D. Revenue Recognition**

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction. When a restriction expires, that is when a stipulated time restriction ends or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as new assets released from restrictions.

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Notes to Financial Statements  
For the Year Ended June 30, 2025**

**E. Cash and Cash Equivalents**

For purposes of reporting cash flows, the Organization considers all highly liquid investment purchases with maturity of three months or less to be cash equivalents.

**F. Receivables**

The Organization believes the amounts owed from governmental entities and all grants receivable to be collectable in full. Receivable balances are stated at the amounts management expects to collect, therefore no allowance for doubtful accounts is recorded or necessary.

**G. Property and Equipment**

Property and Equipment are stated at cost. Depreciation is calculated using the straight-line method over the estimated useful life of the asset. Betterments and major renewals are capitalized while maintenance and repairs are charged against earnings when incurred. The cost and accumulated depreciation of assets sold or retired are removed from the respective accounts and any resulting gain or loss is reflected in the current period earnings. The estimated useful lives for significant property and equipment categories are as follows:

Property and Equipment	5 to 15 years
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Repair and maintenance costs are expensed as incurred. When property and equipment are retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective year.

**H. Donated Services**

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. Some Board Members volunteer their time and perform a variety of tasks that assist with administrative programs.

**I. Contributions of Nonfinancial Assets**

Nonfinancial assets consist of donated food inventory received from the United States Department of Agriculture. The donated food is distributed to the five member food banks of Feeding Louisiana. Donated food is recorded at fair market value in the period received

**J. Income Taxes**

The Organization has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c) (3) of the Internal Revenue Code and is exempt from federal and state income taxes. Accordingly, no provision for income taxes has been made;

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Notes to Financial Statements  
For the Year Ended June 30, 2025**

however, if the Organization should engage in activities unrelated to the purpose for which it was created, taxable income could result. The Organization has no unrelated business income for the years ended June 30, 2025.

**K. Advertising Cost**

Advertising costs are charged to expenses when incurred. The costs of advertising for the year ending June 30, 2025, is \$40,443.

**L. Expense Allocation**

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

**M. Estimates**

The preparation of financial statements is 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**2. Concentration of Credit Risk**

The Organization has a concentration of credit risk for cash by maintaining deposits in a financial institution in Baton Rouge, Louisiana. This risk is mitigated by the Federal Deposit Insurance Corporation coverage of deposits in insured banks. As of June 30, 2025, all bank deposits are secured by the Federal Deposit Insurance. At June 30, 2025, the Organization has \$619,650, deposited into a money market account that is collateralized by United States Treasury securities.

**3. Related Party Transactions**

The Organization receives dues from other food banks in Louisiana. Member dues of \$30,000 had been collected for the year ending June 30, 2025.

The Organization reimburses food banks in Louisiana for food purchases with funds collected from government programs. As of June 30, 2025, the Organization had reimbursed \$13,282,707 to the member food banks. The Organization also passed through \$16,024,654 of in-kind donations from food commodities to the member food banks.

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Notes to Financial Statements  
For the Year Ended June 30, 2025**

The Organization has a receivable from the member food banks of \$126,306 for purchases of food boxes.

**4. Income Taxes**

The Organization follows FASB Accounting Standards Codification, which provides guidance on accounting for uncertainty in income taxes recognized in an organization's financial statements. The guidance prescribes a recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosures, and transition. As of June 30, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. No interest and penalties were recorded during the year ended June 30, 2025. Generally, the tax years before 2021 are no longer subject to examination by federal, state, or local taxing authorities.

**5. Commitments**

The Organization was allocated funding from several federal and state funding sources. A portion of this revenue is allocated to five-member food banks in Louisiana. As of June 30, 2025, the Organization owed the other food banks \$2,073,450 and is presented as a current liability in the statement of financial position.

**6. Concentration of Revenues**

During the year end June 30, 2025, the Organization received approximately 98% of its total revenue from federal grants. The Organization received \$5,027,830 or 16% of its total revenue from the Louisiana Department of Agriculture and Forestry for its Local Food Purchase Assistance program. The Organization received \$1,895,644 or 6% of its revenue from the Office of Community Development for a Community Development Block Grant. The Organization received \$19,266,827 or 63% of its total revenue for the Commodity Supplemental Food Program Development Block Grant from the Louisiana Department of Health. Feeding Louisiana will not receive grant funding for the Local Food Purchase Assistance Program or the Community Development Block Grant in the next fiscal year.

**7. Employee Benefit Plan**

The Organization provides an employee benefit plan to employees. Employees may elect to contribute a portion of their base salary on a pre-tax basis, and the organization matches those contributions. The Organization contributed \$16,431 to the plan for the year ending June 30, 2025.

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Notes to Financial Statements  
For the Year Ended June 30, 2025**

**8. Operating Lease**

Long-term leases are required to be included on the statement of financial position under FASB ASC 842. This requires organizations to recognize, on the statement of financial position, the assets and liabilities for the rights and obligations created by those leases if the lease terms are more than twelve months.

As of June 30, 2025, the right-of-use asset had a balance of \$46,165, as shown on the statement of financial position; and the lease liability is \$46,165. The lease asset and liability were calculated utilizing the risk-free discount rate (3%).

The Organization has a 3-year lease for office space. The lease commences on February 10, 2025 and ends on February 28, 2028. Rent is \$1,549 per month. Rent expense for the year ending June 30, 2025 is \$20,178.

Future minimum lease payments are as follows:

<u>Year Ending June 30</u>	
2026	\$ 18,594
2027	18,594
2028	10,846
Total Minimum Lease Payments	<u>48,034</u>
Present Value Discount	<u>(1,869)</u>
Lease Liability	<u>46,165</u>

**9. Liquidity and Availability of Financial Assets**

The following reflects the Organizations' financial assets as of the statement of financial position date, reduced by any amounts not available for general use within one year of the statement of financial position date because of the contractual or donor-imposed restrictions or internal designations:

	<u>June 30, 2025</u>
Cash	\$ 1,090,275
Receivables & Unconditional Promises to Give	2,210,853
Due from Member Food Banks	126,306
Total Liquidity and Availability	<u>\$ 3,427,434</u>

Feeding Louisiana maintains adequate operating revenue. The current financial assets, totaling \$1,242,294 on June 30, 2025, are available for general expenditures, that is without donor or other restrictions limiting their use.

As part of Feeding Louisiana's liquidity management, it maintains its current assets primarily in cash and cash equivalents.

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Notes to Financial Statements  
For the Year Ended June 30, 2025**

**10. Subsequent Events**

In preparing these financial statements, Feeding Louisiana has evaluated events and transactions for potential recognition or disclosure through December 4, 2025, the date the financial statements were made available to be issued.

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Schedule of Compensation, Reimbursements, Benefits, and Other  
Payments to Agency Head  
For the Year Ended June 30, 2025**

**Agency Head: Pat Van Burkleo**

<b>Purpose</b>	<b>Totals</b>
Salary	\$ 110,423
Benefits	10,069
Telephone Reimbursement	480
Travel Reimbursement	500
Total Payments to Agency Head	<u>\$ 121,472</u>

See independent auditor's report.

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

Federal Grantor/ Pass-Through Grantor/Program Title	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture, Food, and Nutrition Supplement Pass-through program from:				
State of Louisiana Department of Child and Family Services				
SNAP Outreach	2000824322	10.561	\$ 288,055	\$ 489,695
SNAP Education	2000827153	10.561	734,321	926,234
Total SNAP Cluster			<u>1,022,376</u>	<u>1,415,929</u>
U.S. Department of Agriculture Pass-through program from:				
Louisiana Department of Health				
Commodity Supplemental Food Program	2000837289	10.565	18,922,631	19,266,827
U.S. Department Agriculture, Food, and Nutrition Supplement Pass-through program from:				
Louisiana Department of Agriculture and Forestry				
Local Food Purchase Assistance Program	6000021963	10.182	4,904,463	5,027,830
<b>Total U.S. Department of Agriculture</b>			<u>24,849,470</u>	<u>25,710,586</u>
Corporation for National and Community Service				
AmeriCorps State and National	N/A	94.006	-	34,480
<b>Total Corporation for National and Community Service</b>			<u>-</u>	<u>34,480</u>
U.S. Department of Housing and Urban Development Pass-through program from:				
State of Louisiana Office of Community Development				
Community Development Block Grant	2000751219	14.228	1,887,889	1,895,644
<b>Total U.S. Department of Housing and Urban Development</b>			<u>1,887,889</u>	<u>1,895,644</u>
<b>Total</b>			<u><u>\$ 26,737,359</u></u>	<u><u>\$ 27,640,710</u></u>

See independent auditor's report.

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

**A. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal expenditures of Feeding Louisiana and is presented on the accrual basis of accounting. The information in the schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

**B. Summary of Significant Accounting Principles**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**C. Indirect Cost Rate**

The Organization has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**D. Non-Cash Assistance**

The Organization received in non-cash assistance \$16,024,654 of donated foods from the United States Department of Agriculture for the year ending June 30, 2025. All food was distributed to the five-member food banks of Feeding Louisiana.

CHARLES P. HEBERT, CPA

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ADAM C. HEBERT, CPA

MEMBER

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Society of Louisiana Certified Public Accountants



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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  
Feeding Louisiana  
Baton Rouge, 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 Feeding Louisiana (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Feeding Louisiana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Feeding Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of Feeding Louisiana'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 or significant deficiencies may exist that were not identified.

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

As part of obtaining reasonable assurance about whether Feeding Louisiana'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

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.

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
December 4, 2025

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A PROFESSIONAL ACCOUNTING CORPORATION

## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Directors of  
Feeding Louisiana  
Baton Rouge, Louisiana

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Feeding Louisiana's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Feeding Louisiana's major federal programs for the year ended June 30, 2025. Feeding Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Feeding Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit on Compliance section of our report.

We are required to be independent of Feeding Louisiana and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Feeding Louisiana's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Feeding Louisiana's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Feeding Louisiana's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Feeding Louisiana's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Feeding Louisiana's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Feeding Louisiana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Feeding Louisiana's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report of Internal Control over Compliance**

A *deficiency in internal control over compliance* exist when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities of the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
December 4, 2025

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**A. Summary of Auditor's Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

**Unmodified Opinion**

Internal control over financial reporting:

• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiency(ies) identified? Reported	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Noncompliance material to financial statements noted?

Yes       No

**Federal Awards**

Internal Control over major federal programs:

• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiency(ies) identified? Reported	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Type of auditors' report issued on compliance for major federal programs:

**Unmodified Opinion**

• Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major programs:

<u>Assistance Listing Number</u>	<u>Federal Program or Cluster</u>
10.565	Commodity Supplemental Food Program

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

Auditee qualified as low risk auditee?       Yes       No

**Feeding Louisiana  
Baton Rouge, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**B. Financial Statement Audit**

There were no findings related to the financial statements for the year ended June 30, 2025.

**C. Findings and Questioned Costs – Major Federal Award Programs Audit**

There were no items identified in the course of our testing during the current year required to be reported.

**D. Status of Prior Year Audit Findings**

There were no prior year audit findings.

# FEEDING LOUISIANA BATON ROUGE, LOUISIANA

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## STATEWIDE AGREED-UPON PROCEDURES REPORT

Fiscal Period July 1, 2024 through June 30, 2025



Hebert Johnson  
**& Associates, Inc.**  
Certified Public Accountants

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*A Professional Accounting Corporation*

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CHARLES P. HEBERT, CPA

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED JUNE 30, 2025

To the Board of Directors of  
Feeding Louisiana  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. Feeding Louisiana's management is responsible for those C/C areas identified in the SAUPs.

Feeding Louisiana has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**I) Written Policies and Procedures**

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
  - iii. **Disbursements**, including processing, reviewing, and approving.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*No exceptions were found as a result of these procedures.*

## **2) Board or Finance Committee**

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
  - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - ii. For those entities reporting on the governmental accounting model, observe whether the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

## **3) Bank Reconciliations**

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
  - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed

each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

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

***4) Collections (excluding electronic funds transfers)***

(The following procedures were not performed since there were no exceptions in the prior year.)

A. 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. Randomly select 5 deposit sites (or all deposit sites if less than 5).

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

- i. Employees responsible for cash collections do not share cash drawers/registers;
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

**5) *Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)***

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
  - ii. At least two employees are involved in processing and approving payments to vendors;
  - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
  - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
  - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and

obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

#### **6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
  - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g.,

each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (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). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

#### ***7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
  - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
  - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
  - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

#### ***8) Contracts***

---

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and
  - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

## ***9) Payroll and Personnel***

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(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
  - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

## ***10) Ethics***

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(These procedures are not applicable to the Organization)

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
  - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
  - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

## ***11) Debt Service***

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(These procedures are not applicable to the Organization)

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

## ***12) Fraud Notice***

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(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

### **13) Information Technology Disaster Recovery/Business Continuity**

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Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
  - Hired before June 9, 2020 - completed the training; and
  - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*We performed the procedure and discussed the results with management.*

#### **14) Prevention of Sexual Harassment**

*(These procedures are not applicable to the Organization)*

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
  - i. Number and percentage of public servants in the agency who have completed the training requirements;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - v. Amount of time it took to resolve each complaint.

We were engaged by Feeding Louisiana to perform this agreed-upon procedures engagement and conducted our engagement 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 and did not conduct an examination or review engagement, 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.

We are required to be independent of Feeding Louisiana and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Chris Johnson*

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