



Enabling Seniors to Live Independently

Cenla Area Agency on Aging, Inc.

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***FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019***

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**Rozier McKay
& Willis** | CERTIFIED PUBLIC
ACCOUNTANTS

November 8, 2019

Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (a nonprofit organization) which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of



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Cenla Area Agency on Aging
November 8, 2019

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2019, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The departmentalized statement of activities, the statements of activities budget and actual for various programs, the statement of changes in property and equipment, and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 8, 2019, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an

Cenla Area Agency on Aging
November 8, 2019

integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cenla Area Agency on Aging's internal control over financial reporting and compliance.

A handwritten signature in blue ink, appearing to read "Rozier, McKay & Willis".

ROZIER, McKAY & WILLIS
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2019

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 769,749
Receivables	62,521
Prepaid Expenses	3,749
Other Assets	<u>2,252</u>
Total Current Assets	838,271

Property and Equipment, net	<u>117,644</u>
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Total Assets	<u>\$ 955,915</u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 260,901
Compensated Absences Payable	<u>22,907</u>
Total Liabilities	<u>283,808</u>

Net Assets

Without Donor Restrictions	323,907
With Donor Restrictions	<u>348,200</u>
Total Net Assets	<u>672,107</u>

Total Liabilities and Net Assets	<u>\$ 955,915</u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 2,805,693	\$ 2,805,693
Grants - Corp. for National & Community Service	-	290,919	290,919
Grants - Other	-	20,000	20,000
Interest Income	500	-	500
Miscellaneous	38,224	13,912	52,136
Net Assets Released From Restrictions	<u>3,145,967</u>	<u>(3,145,967)</u>	<u>-</u>
Total	<u>3,184,691</u>	<u>(15,443)</u>	<u>3,169,248</u>
<u>Expenses</u>			
<u>Program Services</u>			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	104,803	-	104,803
Title III C Area Agency Administration	183,543	-	183,543
Louisiana Medication Assistance	174,798	-	174,798
Title III B Services	440,830	-	440,830
Title C-1 Congregate Meals	549,592	-	549,592
Title C-2 Home Delivered Meals	1,105,024	-	1,105,024
Title III D Disease Prevention and Health Promotion	40,880	-	40,880
Title III E Caregiver Support	179,994	-	179,994
Small Grant Program	2,000	-	2,000
MIPPA	<u>25,528</u>	<u>-</u>	<u>25,528</u>
Total G.O.E.A.	2,806,992	-	2,806,992
Foster Grandparent Program	325,949	-	325,949
SHIIP Region III	<u>17,122</u>	<u>-</u>	<u>17,122</u>
Total Program Expenses	3,150,063	-	3,150,063
<u>Support Services</u>			
General and Administrative	<u>11,015</u>	<u>-</u>	<u>11,015</u>
Total Expenses	<u>3,161,078</u>	<u>-</u>	<u>3,161,078</u>
Change in Net Assets	23,613	(15,443)	8,170
Net Assets - Beginning	<u>300,294</u>	<u>363,643</u>	<u>663,937</u>
Net Assets - Ending	<u>\$ 323,907</u>	<u>\$ 348,200</u>	<u>\$ 672,107</u>

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

CENLA AREA AGENCY ON AGING

Statement of Functional Expenses For the Year Ending June 30, 2019

	<u>Governor's Office of Elderly Affairs</u>	<u>Foster Grandparent Program</u>	<u>SHIIP Region III</u>	<u>Subtotal</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	311,722	50,139	8,831	370,692	-	370,692
Fringe Benefits	73,110	6,920	1,976	82,006	-	82,006
Travel	34,864	5,029	-	39,893	3,252	43,145
Operating Services	54,175	1,325	1,967	57,467	1,717	59,184
Operating Supplies	34,147	-	398	34,545	-	34,545
Other	55,534	1,809	3,950	61,293	59	61,352
Grants to Sub-recipients	2,243,440	-	-	2,243,440	32	2,243,472
Foster Grandparent Direct Expense						
Stipends	-	175,127	-	175,127	-	175,127
Travel	-	52,998	-	52,998	-	52,998
Other	-	32,603	-	32,603	-	32,603
Expenses before Depreciation	<u>2,806,992</u>	<u>325,950</u>	<u>17,122</u>	<u>3,150,064</u>	<u>5,060</u>	<u>3,155,124</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,954</u>	<u>5,954</u>
Ending net assets (deficit)	<u>2,806,992</u>	<u>325,950</u>	<u>17,122</u>	<u>3,150,064</u>	<u>11,014</u>	<u>3,161,078</u>

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2019

Operating Activities

Change in Net Assets	\$ 8,170
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities	
Depreciation	5,954
(Increase) Decrease in Accounts Receivable	(33,617)
(Increase) Decrease in Prepaid Expense	600
(Increase) Decrease in Other Assets	(2,191)
Increase (Decrease) in Accounts Payable	37,929
Change in Compensated Absences	(4,322)
Net Cash Provided by Operating Activities	<u>12,523</u>

Investing Activities

Purchases of Equipment	<u>(4,595)</u>
Net Cash Provided by Investing Activities	<u>(4,595)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	7,928
Cash and Cash Equivalents - Beginning	<u>761,821</u>
Cash and Cash Equivalents - Ending	<u>\$ 769,749</u>

Supplemental Data:

For the year ended June 30, 2019, no amounts were paid for interest and no payments were made for income taxes. Furthermore, there were no non-cash investing or financing activities.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2019

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Generally Accepted Accounting Standards, net assets and activities are classified in the following manner:

Net Assets without Donor Restrictions – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Net Assets with Donor Restrictions – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Donor restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of net assets with donor restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases net assets without donor restrictions and decreases net assets with donor restrictions. Expenses are presented as decreases in net assets without donor restrictions.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2019

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

ADVERTISING

Advertising programs are not considered to have any significant benefits for future periods. Accordingly, advertising costs are expensed as incurred.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2019 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	1,000	----
Interest bearing demand deposits	768,449	790,332
<u>Total Cash</u>	<u>\$ 769,749</u>	<u>\$ 790,332</u>

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$540,332. However, the uninsured deposits are secured by pledged securities with a market value of \$573,661 at June 30, 2019. Louisiana imposes a statutory requirement on the

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2019

custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2019 are summarized as follows:

Receivables from sub-recipient organizations	\$ 52,744
Government Office of Elderly Affairs	8,185
Louisiana Department of Insurance	1,511
Department of Health and Hospitals	80
<hr/>	
Receivables	\$ 62,520

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2019 is presented as follows:

Office furniture and equipment	\$ 21,243
Office building	190,872
<hr/>	
Total	212,115
Accumulated Depreciation	(94,471)
<hr/>	
Property and Equipment, net	\$ 117,644

For the year ended June 30, 2019, depreciation expense totaled \$5,954.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs and are presented as net assets with donor restrictions.

NOTE 7 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$6,387.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2019

NOTE 8 – CONTINGENCIES

Existing conditions that may have financial consequences are referred to as contingencies. The Agency conducts various programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

With the exception of property and equipment, essentially all of the Agency's assets are of a financial nature. Liquidity is provided by maintaining a significant cash reserve on deposit with a regulated financial institution. In addition, the Agency has contractual arrangements with the State of Louisiana that are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period.

Contractual arrangements with the State of Louisiana are subject to potential revision that could be imposed in response to State budget concerns or other matters effecting the State's operations. These potential revisions represent the primary factor that could impact the availability of resources.

NOTE 10 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through November 8, 2019, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2019.



**Rozier McKay
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November 8, 2019

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, 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 Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 8, 2019.

Internal Control Over Financial Reporting

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



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weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cenla Area Agency on Aging’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



ROZIER, MCKAY & WILLIS
Certified Public Accountants



**Rozier McKay
& Willis** | CERTIFIED PUBLIC
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November 8, 2019

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
Cenla Area Agency on Aging
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2019. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. 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)*. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla Area Agency on Aging's



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Cenla Area Agency on Aging
November 8, 2019

compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance.

Opinion on Each Major Federal Program

In our opinion, Cenla Area Agency on Aging 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, 2019.

Report on Internal Control Over Compliance

Management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cenla Area Agency on Aging's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance.

A deficiency in internal control over compliance exists 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Cenla Area Agency on Aging
November 8, 2019

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.



ROZIER, MCKAY & WILLIS
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs **For the year ended June 30, 2019**

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2019 and for the year then ended expressed an unmodified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2019 are presented as follows:

Department of Health and Human Services – Aging Cluster

CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers

CFDA No. 93.045, Title III, Part C - Nutrition Services

CFDA No. 93.053, Nutrition Services Incentive Program

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the Uniform Guidance.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan For the year ended June 30, 2019

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Costs For the year ended June 30, 2019

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities

Governor's Office of Elderly Affairs Programs

For the Year Ending June 30, 2019

	Title III B	Title III C	Louisiana	Title III B	Title III C		N.S.I.P.	Title III D	Title III E	MIPPA	Small Grant Program	Total G.O.E.A.
	Ombudsman	Area Agency Admin.	Medication Assistance		Services	C-1						
Support, Revenues and Transfers												
Governor's Office of Elderly Affairs	104,803	\$ 183,543	\$ 174,798	\$ 440,830	421,433	\$ 864,535	\$ 348,202	40,880	\$ 179,994	44,675	2,000	\$ 2,805,693
Miscellaneous	-	-	-	-	5,000	-	-	-	-	-	-	5,000
Total Support, Revenues and Transfers	104,803	183,543	174,798	440,830	426,433	864,535	348,202	40,880	179,994	44,675	2,000	2,810,693
Expenses												
Salaries	67,902	92,921	99,767	19,112	-	-	-	18,986	-	11,034	2,000	311,722
Fringe benefits	15,388	23,559	22,149	4,759	-	-	-	4,375	-	2,880	-	73,110
Travel	6,502	9,339	11,214	-	-	-	-	7,809	-	-	-	34,864
Operating services	8,124	20,185	14,777	1,506	5,000	-	-	2,191	-	2,394	-	54,177
Operating supplies	2,755	3,878	12,978	606	-	-	-	5,098	-	8,832	-	34,147
Other	4,132	33,661	13,913	1,017	-	-	-	2,421	-	388	-	55,532
Grants to sub-recipients:												
Avoyelles Council on Aging	-	-	-	65,748	-	25,492	-	-	28,778	-	-	120,018
Catahoula Council on Aging	-	-	-	29,751	9,649	13,126	-	-	31,500	-	-	84,026
Concordia Council on Aging	-	-	-	40,029	-	-	-	-	-	-	-	40,029
Grant Council on Aging	-	-	-	32,276	4,138	14,760	-	-	16,731	-	-	67,905
Allen Council on Aging	-	-	-	20,081	3,084	10,104	-	-	9,467	-	-	42,736
Legal Services on Central Louisiana	-	-	-	20,219	-	-	-	-	-	-	-	20,219
Lasalle Council on Aging	-	-	-	33,814	2,821	-	-	-	13,445	-	-	50,080
Rapides Council on Aging	-	-	-	124,532	-	-	-	-	59,412	-	-	183,944
Rapides Senior Center	-	-	-	-	-	-	-	-	-	-	-	-
Winn Council on Aging	-	-	-	47,380	21,108	26,589	-	-	20,661	-	-	115,738
Bateman - Caterer	-	-	-	-	503,792	1,014,953	-	-	-	-	-	1,518,745
Total expenses	104,803	183,543	174,798	440,830	549,592	1,105,024	-	40,880	179,994	25,528	2,000	2,806,992
Transfers In (Out)	-	-	-	-	123,159	240,489	(363,648)	-	-	(19,147)	-	(19,147)
Change in Net Assets	-	-	-	-	-	-	(15,446)	-	-	-	-	(15,446)
Beginning net assets (deficit)	-	-	-	-	-	-	363,643	-	-	-	-	363,643
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,197	\$ -	\$ -	\$ -	\$ -	\$ 348,197

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 104,803</u>	<u>\$ 104,803</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	67,902	67,902	-
Fringe benefits	15,388	15,388	-
Travel	7,692	6,502	1,190
Operating services	7,661	8,124	(463)
Operating supplies	1,917	2,755	(838)
Other	<u>4,245</u>	<u>4,132</u>	<u>113</u>
Total expenses	<u>104,805</u>	<u>104,803</u>	<u>2</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ 2</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIC Area Agency Administration For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 183,543</u>	<u>\$ 183,543</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	96,206	92,921	3,285
Fringe benefits	21,802	23,559	(1,757)
Travel	10,126	9,339	787
Operating services	21,879	20,185	1,694
Operating supplies	3,874	3,878	(4)
Other	<u>29,661</u>	<u>33,661</u>	<u>(4,000)</u>
Total expenses	<u>183,548</u>	<u>183,543</u>	<u>5</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (5)</u>	<u>\$ -</u>	<u>\$ 5</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 174,798</u>	<u>\$ 174,798</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	99,938	99,767	171
Fringe benefits	22,648	22,149	499
Travel	11,070	11,214	(144)
Operating services	14,629	14,777	(148)
Operating supplies	12,174	12,978	(804)
Other	<u>14,341</u>	<u>13,913</u>	<u>428</u>
Total expenses	<u>174,800</u>	<u>174,798</u>	<u>2</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ 2</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Support Services

For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 440,830</u>	<u>\$ 440,830</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	19,093	19,112	(19)
Fringe benefits	4,327	4,759	(432)
Travel	-	-	-
Operating services	1,742	1,506	236
Operating supplies	494	606	(112)
Other	1,347	1,017	330
Grants to sub-recipients:			
Avoyelles Council on Aging	65,748	65,748	-
Catahoula Council on Aging	29,751	29,751	-
Concordia Council on Aging	40,029	40,029	-
Grant Council on Aging	32,276	32,276	-
Allen Council on Aging	20,081	20,081	-
Legal Service of Cenla	20,219	20,219	-
Lasalle Council on Aging	33,814	33,814	-
Rapides Council on Aging	124,532	124,532	-
Winn Council on Aging	<u>47,380</u>	<u>47,380</u>	<u>-</u>
Total expenses	<u>440,833</u>	<u>440,830</u>	<u>3</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ 3</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 421,433	421,433	\$ -
Miscellaneous	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total Revenue	<u>421,433</u>	<u>426,433</u>	<u>5,000</u>
Expenses			
Operating Services	-	5,000	(5,000)
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	9,649	9,649	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	4,138	4,138	-
Allen Council on Aging	3,084	3,084	-
Lasalle Council on Aging	2,821	2,821	-
Winn Council on Aging	21,108	21,108	-
Bateman	<u>503,793</u>	<u>503,792</u>	<u>1</u>
Total expenses	<u>544,593</u>	<u>549,592</u>	<u>(4,999)</u>
Transfers	<u>123,160</u>	<u>123,159</u>	<u>(1)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 864,535</u>	<u>\$ 864,535</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	25,492	25,492	-
Catahoula Council on Aging	13,126	13,126	-
Grant Council on Aging	14,760	14,760	-
Allen Council on Aging	10,104	10,104	-
Winn Council on Aging	26,589	26,589	-
Bateman	<u>1,014,953</u>	<u>1,014,953</u>	<u>-</u>
Total expenses	<u>1,105,024</u>	<u>1,105,024</u>	<u>-</u>
Tranfers	<u>240,489</u>	<u>240,489</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 348,199	\$ 348,202	\$ 3
Miscellaneous	<u>15,449</u>	<u>-</u>	<u>(15,449)</u>
	363,648	348,202	(15,446)
<u>Expenses</u>			
Bateman	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>(363,648)</u>	<u>(363,648)</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ (15,446)</u>	<u>\$ (15,446)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 40,880	40,880	\$ -
Service Contracts	-	-	-
	<u>40,880</u>	<u>40,880</u>	<u>-</u>
<u>Expenses</u>			
Salaries	19,424	18,986	438
Fringe benefits	4,402	4,375	27
Travel	8,500	7,809	691
Operating services	2,637	2,191	446
Operating supplies	3,763	5,098	(1,335)
Other	2,156	2,421	(265)
	<u>40,882</u>	<u>40,880</u>	<u>2</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ 2</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 179,994</u>	<u>\$ 179,994</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	28,778	28,778	-
Catahoula Council on Aging	31,500	31,500	-
Grant Council on Aging	16,731	16,731	-
Allen Council on Aging	9,467	9,467	-
Lasalle Council on Aging	13,445	13,445	-
Rapides Council on Aging	59,412	59,412	-
Winn Council on Aging	<u>20,661</u>	<u>20,661</u>	<u>-</u>
Total expenses	<u>179,994</u>	<u>179,994</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

MIPPA

For the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 44,675</u>	<u>44,675</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	19,078	11,034	8,044
Fringe benefits	4,323	2,880	1,443
Travel	3,400	-	3,400
Operating services	3,011	2,394	617
Operating supplies	13,057	8,832	4,225
Other	<u>1,810</u>	<u>388</u>	<u>1,422</u>
Total expenses	<u>44,679</u>	<u>25,528</u>	<u>19,151</u>
Transfers	<u>-</u>	<u>(19,147)</u>	<u>(19,147)</u>
Change in Net Assets	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ 4</u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 21,243	\$ -	\$ -	\$ 21,243
Office Building	<u>186,277</u>	<u>4,595</u>	<u>-</u>	<u>190,872</u>
Total	207,520	4,595	-	212,115
Accumulated Depreciation	<u>(88,517)</u>	<u>(5,954)</u>	<u>-</u>	<u>(94,471)</u>
Property and Equipment, net	<u>\$ 119,003</u>	<u>\$ (1,359)</u>	<u>\$ -</u>	<u>\$ 117,644</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2019

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Aging Cluster					
Title IIIB - Ombudsman	93.044	6/30/19	\$ 81,813	\$ 81,813	\$ -
Title IIIB - Support Services	93.044	6/30/19	377,316	377,316	336,900
Subtotal - CFDA 93.044			<u>459,129</u>	<u>459,129</u>	<u>336,900</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/19	137,657	137,657	-
C-1 Congregate Meals	93.045	6/30/19	375,121	375,121	36,316
C-2 In-Home Delivered Meals	93.045	6/30/19	285,389	285,389	29,733
Subtotal - CFDA 93.045			<u>798,167</u>	<u>798,167</u>	<u>66,049</u>
Nutritional Services Incentive Program	93.053	6/30/19	348,199	348,199	-
* Total Aging Cluster			<u>1,605,495</u>	<u>1,605,495</u>	<u>402,949</u>
Medicare Enrollment Assistance Program					
MIPPA (M2SH67)	93.071	6/30/19	18,000	18,000	-
MIPPA (M2AA67)	93.071	6/30/19	9,675	9,675	-
MIPPA (M2AD67)	93.071	6/30/19	17,000	17,000	-
Subtotal - CFDA 93.071			<u>44,675</u>	<u>44,675</u>	<u>-</u>
Title IIID - In-Home Services	93.043	6/30/19	40,880	40,880	-
Title IIIE - Caregiver	93.052	6/30/19	134,995	134,995	134,995
Total Governor's Office of Elderly Affairs			<u>1,826,045</u>	<u>1,826,045</u>	<u>537,944</u>
Pass-Through Louisiana Department of Insurance					
CMS Research, Demonstrations and Evaluations	93.779	6/30/19	20,000	20,000	-
Total Department of Health and Human Services			<u>1,846,045</u>	<u>1,846,045</u>	<u>537,944</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE					
Foster Grandparent Program	94.011	6/30/19	290,919	290,919	-
TOTAL			<u>\$ 2,136,964</u>	<u>\$ 2,136,964</u>	<u>\$ 537,944</u>

Note
The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the Cenla Area Agency on Aging has not used the 10% de minimis indirect cost rate.

* Denotes Major Programs

CENLA AREA AGENCY ON AGING

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2019

Agency Head - Joyce Thompson, Cenla Area Agency on Aging Director

Purpose:

Salary		\$ 93,024
--------	--	-----------

Benefits:

Insurance	10,259	
Retirement Contributions	<u>3,721</u>	13,980

Reimbursements:

Travel	2,526	
Other	<u>110</u>	2,636

\$ 109,640

APPENDIX A
Statewide Agreed-Upon Procedures



**Rozier McKay
& Willis** | CERTIFIED PUBLIC
ACCOUNTANTS

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To Cenla Area Agency on Aging and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Cenla Area Agency on Aging and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2018 through June 30, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' Response.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of 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.

Rozier, McKay and Willis
Certified Public Accountants
Alexandria, Louisiana
November 26, 2019



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Cenla Area Agency on Aging

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt • Disaster Recovery / Business Continuity 	<p>All items are addressed in the detail suggested by agreed-upon procedures.</p> <p>Debt service was not applicable because the Agency has not issued any debt.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Cenla Area Agency on Aging

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 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:</p> <p>a) 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.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-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.</i></p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See comments above.</p> <p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Cenla Area Agency on Aging

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	See comments above.	<i>The results did not include findings or criticisms.</i>

Cenla Area Agency on Aging

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the 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 selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See comments above.</p> <p>See comments above.</p> <p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Cenla Area Agency on Aging

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p>	<p>The Agency secretary is responsible for collecting and preparing deposits. The bookkeeper is responsible for making deposits and recording deposits. The Executive Director is responsible for reconciling bank statements. A Board member reviews the bank reconciliations.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>c) Each employee responsible for collecting cash is not 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.</p>	<p>The Agency secretary is responsible for collecting and preparing deposits. The bookkeeper is responsible for making deposits and recording deposits. The Executive Director is responsible for reconciling bank statements. A Board member reviews the bank reconciliations.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.</p>	<p>The Agency secretary is responsible for collecting and preparing deposits. The bookkeeper is responsible for making deposits and recording deposits. The Executive Director is responsible for reconciling bank statements. A Board member reviews the bank reconciliations.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>The Agency is covered.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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) . Alternately, 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</p>		

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Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. 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).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>The Agency records collections as received in the Agency receipt book. Rarely currency is received, but if so, a pre-numbered receipt book is used.</p> <p>Collections were supported by deposit slips.</p> <p>Deposits were traced to the bank statement.</p> <p>One of the two deposits was made in 2 business days.</p> <p>Deposits were traced to the general ledger.</p>	<p>Despite the absence of pre-numbered receipts, the Agency has established policies and procedures for deposits which allows the Agency to obtain sufficient knowledge about each deposit received.</p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The Agency will make every effort to deposit all items timelier in the future.</p> <p><i>The results did not include findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 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).	In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.	<i>The results did not include findings or criticisms.</i>
9 For each location selected under #8 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:	See comments above.	<i>The results did not include findings or criticisms.</i>
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	See comments above.	<i>The results did not include findings or criticisms.</i>
b) At least two employees are involved in processing and approving payments to vendors.	See comments above.	<i>The results did not include findings or criticisms.</i>
c) 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.	See comments above.	<i>The results did not include findings or criticisms.</i>
d) 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.	See comments above.	<i>The results did not include findings or criticisms.</i>

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Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>12 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:</p>	<p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>a. Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder.</p>	<p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
13 Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). 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).	See comments above.	<i>The results did not include findings or criticisms.</i>

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Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>14 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, 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:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. 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 policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See comments above.</p> <p>See comments above.</p> <p>See comments above.</p> <p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 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. Alternately, 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:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. 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.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See comments above.</p> <p>See comments above.</p> <p>See comments above.</p> <p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.	<i>The results did not include findings or criticisms.</i>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:	See comments above.	<i>The results did not include findings or criticisms.</i>
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	See comments above.	<i>The results did not include findings or criticisms.</i>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	See comments above.	<i>The results did not include findings or criticisms.</i>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	See comments above.	<i>The results did not include findings or criticisms.</i>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials'	See comments above.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
personnel files. 19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	See comments above.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>All documentation was examined.</p> <p>All documentation was examined.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Schedule of Procedures, Results and Managements' Response

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.	<i>The results did not include findings or criticisms.</i>
22 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.	See comments above.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response

Other		
Agreed-Upon Procedure	Results	Managements' Response
<p>23 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.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>24 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.</p>	<p>See comments above.</p>	<p><i>The results did not include findings or criticisms.</i></p>