

*Central Louisiana Coalition to Prevent
Homelessness, Inc.*

Alexandria, Louisiana

May 31, 2017

**Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Accountant's Review Report

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

We have reviewed the accompanying financial statements of Central Louisiana Coalition to Prevent Homelessness, Inc. (a nonprofit organization), which comprise the statement of financial position as of May 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; 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 due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

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

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
CINDY L. HUMPHRIES, C.P.A.

DEBORAH R. DUNN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN T. RENFROW, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

October 5, 2017

Central Louisiana Coalition to Prevent Homelessness, Inc.
Statement of Financial Position
May 31, 2017

Exhibit A

Assets

Current Assets

Cash	\$	218,336
Grants receivable		33,398
Total Current Assets		251,734

Investments - Central LA Community Foundation 3,566

Property and Equipment (Net of Accumulated Depreciation) 362,720

Total Assets \$ 618,020

Liabilities and Net Assets

Current Liabilities

Accounts payable	\$	80,605
Accrued vacation		7,193
Payroll withholdings		5,007
Deferred revenue		700
Line of credit		7,836
Total Current Liabilities		101,341

Net Assets

Unrestricted - undesignated		401,236
Temporarily restricted		115,443
Total Net Assets		516,679

Total Liabilities and Net Assets \$ 618,020

See accompanying notes and independent accountant's review report.

Central Louisiana Coalition to Prevent Homelessness, Inc.
Statement of Activities
Year Ended May 31, 2017

Exhibit B

	Unrestricted	Temporarily Restricted	Total
Revenues, Gains (Losses), and Other Support			
Grant income			
HUD	\$ -	\$ 244,763	\$ 244,763
Louisiana Housing Corporation	-	32,342	32,342
Stand Down Program	-	3,540	3,540
City of Alexandria	-	50,500	50,500
Other	38,491	95,000	133,491
Contributions	43,612	37,207	80,819
Fundraising	35,238	-	35,238
Dues and miscellaneous	2,595	-	2,595
Fees	24,739	-	24,739
Interest income	525	-	525
Unrealized gain (loss) on investments	256	-	256
Net assets released from restrictions	595,985	(595,985)	-
Total Revenues, Gains (Losses), and Other Support	741,441	(132,633)	608,808
Expenses			
Program services			
Louisiana Integrated Treatment Services (LITS)	168,860	-	168,860
Homeless Management Information System (HMIS)	87,080	-	87,080
Rapid Rehousing (RRH)	57,837	-	57,837
Housing Resource Center (HRC)	30,831	-	30,831
Outreach	63,491	-	63,491
Continuum of Care (CoC)	13,230	-	13,230
Support services			
Management and general	32,690	-	32,690
Fundraising	6,222	-	6,222
Total Expenses	460,241	-	460,241
Change in Net Assets	281,200	(132,633)	148,567
Net Assets, Beginning of Year, As Restated	120,036	248,076	368,112
Net Assets, End of Year	\$ 401,236	\$ 115,443	\$ 516,679

See accompanying notes and independent accountant's review report.

Central Louisiana Coalition to Prevent Homelessness, Inc.
Statement of Cash Flows
Year Ended May 31, 2017

Exhibit C

Cash Flows from Operating Activities

Change in net assets	\$ 148,567
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:	
Depreciation	8,824
Unrealized (gain) loss on investments	(256)
Changes in operating assets and liabilities:	
Grants receivable	(6,127)
Accounts payable	80,250
Accrued vacation	2,915
Payroll withholdings	1,265
Deferred revenue	100
Net Cash Provided by (Used in) Operating Activities	235,538

Cash Flows from Investing Activities

Purchase of investments	(73)
Purchase of property and equipment	(268,498)
Interest and dividends reinvested	(30)
Net Cash Provided by (Used in) Investing Activities	(268,601)

Cash Flows from Financing Activities

Proceeds from line of credit	7,836
Net Cash Provided by (Used in) Financing Activities	7,836

Net Increase (Decrease) in Cash (25,227)

Cash, Beginning of Year 243,563

Cash, End of Year \$ 218,336

Additional Required Disclosures:

1. Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. Interest paid during the year ended May 31, 2017 totaled \$83.
3. No income taxes were paid during the year ended May 31, 2017.
4. There were no material noncash investing or financing transactions during the year ended May 31, 2017 that affected recognized assets or liabilities.

See accompanying notes and independent accountant's review report.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017

Notes to Financial Statements

1. Nature of Activities and Significant Accounting Policies

Nature of Activities

The Central Louisiana Coalition to Prevent Homelessness, Inc. (the Coalition) is a nonprofit corporation located in Alexandria, Louisiana that was formed to end homelessness in the Central Louisiana area by providing sustainable housing to homeless individuals. The mission of the Coalition is to identify, advocate, and mobilize community resources to ensure all people in Central Louisiana have access to stable homes. Program activities conducted in pursuit of this mission are described as follows:

- *LITS Housing – Louisiana Integrated Treatment Services (LITS)* offers housing assistance and case management for individuals who are considered chronically homeless with a co-occurring disorder (diagnosis of a mental illness and a history of or current substance abuse disorder.) The goal is to provide services and resources to help individuals accepted into the program receive the necessary treatments for them to become contributing members of the community.
- *HMIS – The Homeless Management Information System (HMIS)* is a web-based database used to track homelessness services, such as rental and utility assistance payments, food boxes, and shelter stays, in an effort to reduce service duplications within a community.
- *RRH – Rapid Rehousing* is a program designed to quickly move families and individuals from homelessness into permanent housing by assisting with rental deposits, first month's rent, utility deposits, and limited rental assistance, as well as supportive services, to ensure housing stability.
- *HRC – The Housing Resource Center (HRC)* is a one-stop homelessness resource center organized for the purpose of assisting homeless persons and families with obtaining an income, providing a hygiene center for people experiencing homelessness, and meeting some basic needs of homeless individuals to assist them with securing income and housing.
- *Outreach – The Outreach* program conducts street outreach activities to locate and identify individuals who regularly sleep unsheltered or in places not meant for human habitation. Anyone who is homeless and not enrolled in a housing or shelter program qualifies to receive services including hygiene essentials, weather-related items, bottled water and snacks, and use of the Coalition's mailing address to receive mail. The program also offers assistance with accessing online applications for public housing, mainstream benefits like food stamps, and disability applications.
- *Stand Down – The Stand Down* program, a partnership with the Coalition and the Alexandria VA Health Care System, is funded by the U.S. Department of Labor's Veteran Employment Services (VETS). It was organized to provide services and resources, including basic needs, child care services, medical and dental care, and more to veterans and their families.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017

Notes to Financial Statements

- *CoC* – The *Continuum of Care (CoC)* is a federally-recognized designation for organizations leading the charge for homelessness services and programs within a community. The Coalition serves as the CoC Lead Agency for the Central Louisiana region, a designation by the U.S. Department of Housing and Urban Development (HUD). In this role, the Coalition works with local government to secure funding for homelessness prevention and emergency shelter with the Emergency Solutions Grant Program (ESGP) funds and secures funding through the HUD CoC Program for transitional and permanent housing programs in Central Louisiana. As CoC, the Coalition is also responsible for conducting an annual count of homeless persons within the community, known as the Point in Time Street Count.

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting. Additionally, the financial statement presentation follows the requirements of generally accepted accounting principles in the United States (GAAP), which requires the Coalition to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

- *Unrestricted net assets* – Net assets that are not subject to significant donor-imposed stipulations.
- *Temporarily restricted net assets* – Net assets subject to certain donor-imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by actions of the Coalition or by the passage of time.
- *Permanently restricted net assets* – Net assets subject to donor-imposed or other legal restrictions that require these assets to be maintained in a perpetual manner.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Coalition defines cash and cash equivalents as cash on hand, amount held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less, unless subject to donor-imposed restrictions to invest for long-term purposes, are considered short-term.

Promises to Give

As required by GAAP, 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.

Grants Receivable

The Coalition uses the allowance method to determine uncollectible grants receivable. In the opinion of management, grants receivable are considered entirely collectible; therefore, no allowance for uncollectibles at May 31, 2017 has been included in the statement of financial position. Furthermore, management considers the entire balance to be collectible within one year.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017

Notes to Financial Statements

Investments

Central Louisiana Coalition to Prevent Homelessness, Inc. reports all investments in marketable securities with readily determinable values and all investments in debt securities at their fair value in the statement of financial position. Investments in cash management funds are stated at cost, which approximates fair value. Net realized and unrealized gains and losses on investments are reported in the statement of activities as increases or decreases in the respective net asset classes.

Property and Equipment

Property and equipment are stated at cost or, if donated, at the approximate fair market value, if material and reasonably determinable, at the time of donation. The Coalition capitalizes property and equipment if its value is \$500 or more and its useful life is more than one year. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Those lives range from 3 to 40 years. The cost of maintenance and repairs is charged to expense as incurred; however, significant maintenance and repairs that improve or extend the useful lives of the respective assets are capitalized at cost.

Accrued Vacation

Vacation is earned at varying rates by qualifying full-time and part-time employees depending on length of service. Employees are allowed to carry forward a maximum of 5 to 20 days of unused vacation from the previous year, depending on their employment status (i.e., full-time or part-time). The liability at year-end is shown as a current liability in the statement of financial position. Qualifying full-time and part-time employees may also accrue up to 30 days of sick leave, but they are not paid for unused sick leave upon termination of employment. Therefore, no liability for accrued sick leave is reflected in the accompanying financial statements.

Contributions and Grants

Contributions and grants are recognized as revenues when received or unconditionally pledged. All contributions and grants are available for unrestricted use unless specifically restricted by the donor. Donor-restricted contributions are reported as an increase in temporarily restricted or permanently restricted net assets depending on the nature of the restriction. When the restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Donated Services

Volunteers are utilized extensively for both program and supporting services. Contributed services are recognized if the services require specialized skills and the Coalition would be required to purchase these services if donated services were not available. Contributed services received and recognized as revenue during the year ended May 31, 2017, in the amount of \$36,460 were related to architect fees for building renovations for the Housing Resource Center.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017

Notes to Financial Statements

Donated Materials and Supplies

The Coalition receives various materials and supplies which are distributed to homeless individuals. Most of the items distributed by the Coalition have little or no fair market value; however, large quantities of food and hygiene products are collected, stored, and distributed. The distribution of food and hygiene products is an important component of the Coalition's program activities. Donated materials and supplies are recorded at cost or estimated fair value determined at the date of donation.

Donated materials and supplies received and recognized as revenue for the year ended May 31, 2017, have been included in the statement of activities as contributions in the amount of \$9,749 and fundraising income in the amount of \$4,100. Since the materials and supplies inventory on hand at year-end was not material to the financial statements taken as a whole, no amount has been reflected in the accompanying statement of financial position for the value of materials and supplies inventory at May 31, 2017.

Tax-Exempt Status and Tax Positions

The Coalition qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law. The Organization is not classified as a private foundation. Since the organization is exempt from federal and state income tax liability, no provision is made for current or deferred income tax expense.

For the year ended May 31, 2017, management of the Coalition believes it has adequate support for all material tax positions, and that it is more likely than not, based on the technical merits, that the positions will be sustained upon examination.

All tax exempt entities are subject to review and audit by federal, state, and other applicable agencies. Such agencies may review the taxability of unrelated business income or the qualification of the tax exempt entity under the Internal Revenue Code and applicable state statutes. With few exceptions, the Coalition is no longer subject to U.S. federal tax examinations for the years ending before May 31, 2015.

State Tax Credit for Qualified Rehabilitation of Historic Structure

The Coalition submitted a proposal of renovation plans for the Housing Resource Center (HRC) building to the Louisiana Division of Historic Preservation, which received a preliminary determination of approval from the State of Louisiana in November 2015. Under R.S. 47:6019, the Coalition would be eligible to receive twenty-five percent of total eligible renovations through the Louisiana Department of Revenue if the completed renovations meet the "Standards for Rehabilitation," and are consistent with the historic character of the property and the district in which it is located.

If the HRC building is designated a certified rehabilitation, and the State of Louisiana grants the tax incentives, the Coalition intends to sale credits for seventy to eighty cents on the dollar. Renovations began in February of 2017 and are expected to be completed during October 2017. Final certifications will be submitted to the Louisiana Division of Historic Preservation. As of October 5, 2017, the date which the financial statements were available for issue, management's estimate of total building renovations was \$378,890.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017

Notes to Financial Statements

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through October 5, 2017, the date which the financial statements were available for issue. Management's evaluation revealed no subsequent events that require disclosure.

2. Cash

Cash on hand	\$	100
Non-interest bearing checking account		43,081
Interest bearing money market account		18,754
Interest bearing savings account		<u>156,401</u>
	\$	218,336

3. Grants Receivable

Grants receivable consisted entirely of unconditional promises to give. Details regarding the amount reported on the statement of financial position at May 31, 2017 are provided as follows:

United Way of Central Louisiana, Inc.	\$	3,167
HUD Supportive Housing Program (SHP) Grant		20,197
HUD Emergency Solutions Grant passed through Louisiana Housing Corporation		<u>10,034</u>
	\$	33,398

4. Investments

On December 31, 2001, the Coalition established a non-endowed agency fund at the Central Louisiana Community Foundation (the Foundation), by transferring \$1,000 into this fund. The fund is held by the Foundation for the purpose of administering funds for various charitable, cultural, educational, and scientific purposes and organizations primarily in the Central Louisiana community. These funds are not subjected to restrictions whether by donor or otherwise, nor are they required to be held permanently or for any designated purposes other than charitable purposes within the corporate powers of the Coalition. The principal and earnings may be expended in whole or in part as stated in the agreement.

**Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017**

Notes to Financial Statements

The Coalition may request distribution of all or part of the principal it contributes to the fund as well as any income from the fund. The Board of the Foundation will grant such a request if it concludes that such a distribution is consistent with the charitable purposes of the fund. If the Foundation ceases to be a qualified charitable organization or if the Foundation proposes to dissolve, the assets of the fund shall be distributed to the Coalition. At that time, if the Coalition is not then a qualified charitable organization, the Foundation shall distribute the assets of the fund in a manner and to any organization serving the Central Louisiana community that satisfies the requirements of a qualified charitable organization and serves purposes similar to those of the Coalition. The investments are presented in the financial statements at fair value of \$3,566 at May 31, 2017, as reported by the Central Louisiana Community Foundation.

The Coalition discloses estimated fair value for all financial instruments and non-financial instruments measured at fair value on a recurring basis. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Coalition uses Level 2 as their valuation approach when applicable. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels as follows:

- Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.
- Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The Coalition uses the appropriate valuation technique based on the available inputs to measure the fair value of its investments.

<u>Description</u>	<u>Cost</u>	<u>Fair Value Measurement at Reporting Date Using</u>			
		<u>Total</u> <u>05/31/17</u>	<u>Quoted Prices</u> <u>In Active</u> <u>Markets for</u> <u>Identical</u> <u>Assets</u> <u>(Level 1)</u>	<u>Significant</u> <u>Other</u> <u>Observable</u> <u>Inputs</u> <u>(Level 2)</u>	<u>Significant</u> <u>Unobservable</u> <u>Inputs</u> <u>(Level 3)</u>
Investment in Central LA Community Foundation	\$ 2,305	\$ 3,566	\$ -	\$ 3,566	\$ -

**Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017**

Notes to Financial Statements

5. Property and Equipment

Building	\$ 60,675
Equipment	27,972
Vehicle	21,358
Construction-in-progress	<u>273,201</u>
Total property and equipment	383,206
Accumulated depreciation	<u>(20,486)</u>
Property and equipment, net of accumulated depreciation	\$ 362,720

Depreciation expense for the year ended May 31, 2017 was \$8,824.

6. Line of Credit

On February 23, 2017, the Coalition entered into an unsecured line of credit in the amount of \$250,000 with First Federal Bank of Louisiana. This line of credit requires monthly interest payments and has a stated simple interest rate of 3.5%. Interest costs are expensed as incurred and total interest paid on the loan during the year amounted to \$68. The line of credit terminates and any outstanding balance plus all accrued unpaid interest is due and payable on February 23, 2018. The principal amount outstanding on the note at May 31, 2017, was \$7,836.

7. Net Assets

Restatement of Beginning of Year Net Assets

During the year ended May 31, 2017, management discovered that grants receivable for the year ended May 31, 2016, were overstated by \$44,968. As a result, beginning of year unrestricted net assets were restated to reflect the correct grant income and receivable for that year. Adjustments to related net assets are summarized as follows:

Decrease unrestricted net assets	\$ 44,968
Decrease total net assets	44,968

Restrictions on Net Assets

Temporarily restricted net assets at May 31, 2017, totaled \$115,443 and have been restricted by the donors for the following purposes:

HRC building renovations	\$ 65,431
Continuum of Care	37,356
Rapid Rehousing	10,846
Bus tickets for the homeless	<u>1,810</u>
Total	\$ 115,443

There were no permanently restricted net assets at May 31, 2017.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2017

Notes to Financial Statements

8. Conditional Promises to Give

The Coalition is the recipient of HUD (U.S. Department of Housing and Urban Development) and LHC (Louisiana Housing Corporation) funds, both of which are available on a cost reimbursement basis. Based on the terms of the grant agreements, HUD and LHC awards are not considered revenue until expenses qualifying for reimbursement are incurred. Accordingly, the unexpended portion of HUD and LHC awards is considered to be a conditional promise to give. At May 31, 2017, conditional promises to give from HUD and LHC were \$101,177 and \$11,309, respectively.

9. Contingent Liabilities

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, could become a liability of the Coalition. The Coalition's management believes disallowances, if any, will not be material.

10. Significant Concentrations

Credit Risk

The Coalition maintains its cash balances with financial institutions in the Central Louisiana area. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC). As provided under the FDIC, interest bearing and non-interest bearing deposit accounts are insured up to \$250,000. There were no uninsured cash balances at May 31, 2017.

The Coalition's investment in the Central Louisiana Community Foundation of \$3,566 is uninsured.

Funding Sources

The U.S. Department of Housing and Urban Development (HUD) provided \$244,763 in grants during the year ended May 31, 2017, which is approximately 40% of total revenue and support. Without these grants, programs would be significantly affected.

11. Lease

The Coalition leases office space from an unrelated party under a month-to-month operating lease. The Coalition made rental payments consisting solely of minimum rentals, amounting to \$5,200 for the year ended May 31, 2017.

12. Commitments

In November of 2016, the Coalition entered into a \$378,890 construction contract agreement for HRC building renovations. Total payments made under this agreement as of May 31, 2017 were \$204,463.

Supplementary Information

**Central Louisiana Coalition to Prevent Homelessness, Inc.
Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
Year Ended May 31, 2017**

Schedule 1

Kendra Gauthier, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 65,001
Benefits - insurance	3,986
Telephone	900
Total	\$ 69,887

See independent accountant's review report.

*Central Louisiana Coalition to Prevent
Homelessness, Inc.*

*Agreed-Upon Procedures Report
on Federal, State, and Local Awards*

Alexandria, Louisiana

May 31, 2017



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Independent Accountant’s Report
on Applying Agreed-Upon Procedures
on Federal, State, and Local Awards**

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

We have performed the procedures enumerated below, which were agreed to by Central Louisiana Coalition to Prevent Homelessness, Inc. (the Organization), and the Louisiana Legislative Auditor (the specified parties), on the Coalition’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended May 31, 2017, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization’s management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

- 1. **Procedure:** Obtain the list of federal, state, and local government award expenditures for the fiscal year, by grant and grant year, from the Organization’s management.

Results:

- a) The Organization provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended May 31, 2017 :

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA No.</u>	<u>Amount</u>
U.S. Department of Housing and Urban Development Continuum of Care - LITS	2016-2017	14.267	\$ 142,325
U.S. Department of Housing and Urban Development Continuum of Care – HMIS	2016-2017	14.267	59,353





PAYNE, MOORE & HERRINGTON, LLP

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA No.</u>	<u>Amount</u>
U.S. Department of Labor - VETS (Stand Down Program)	2016-2017	17.805	3,540
U.S. Department of Housing and Urban Development – Emergency Solutions Grant Program (ESGP) passed through Louisiana Housing Corporation	2016-2017	14.231	32,342
U.S. Department of Housing and Urban Development Continuum of Care - RRH	2016-2017	14.267	<u>43,085</u>
Total Expenditures			\$ 280,645

- b) The Organization made no state award expenditures during the fiscal year ended May 31, 2017.
- c) The Organization provided us with the following list of expenditures made for local grant awards received during the fiscal year ended May 31, 2017 :

<u>Grant Name</u>	<u>Grant Year</u>	<u>Amount</u>
City of Alexandria, Louisiana – Housing Resource Center (HRC)	2016-2017	\$ 25,000
City of Alexandria, Louisiana Outreach/ Coordinated Entry (Diversion) – Bus Tickets for the Homeless	2016-2017	1,190
City of Alexandria, Louisiana – RRH Match Fund	2016-2017	<u>11,654</u>
Total Expenditures		\$ 37,844

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

U.S. Department of Housing and Urban Development (HUD) Continuum of Care (CoC) - LITS

Results: We randomly selected the following four LITS disbursements.



PAYNE, MOORE & HERRINGTON, LLP

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
Credit card	08/03/2016	\$ 27.00
ACH	10/01/2016	935.00
Debit	02/01/2017	152.04
ACH	03/01/2017	6,825.00

U.S. Department of Housing and Urban Development (HUD) Continuum of Care (CoC) - HMIS

Results: We randomly selected the following five HMIS disbursements.

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
Credit card	07/01/2016	\$ 461.48
EFT payroll	09/22/2016	1,299.99
EFT payroll	01/06/2017	144.33
Bill.com 2017-02-01	01/20/2017	133.00
Credit card	04/11/2017	16.82

U.S. Department of Labor – VETS (Stand Down)

Results: We randomly selected the following four VETS disbursements.

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
Credit card	09/24/2016	\$ 69.12
Credit card	09/24/2016	9.85
Credit card	09/25/2016	810.54
3132	09/29/2016	1,050.00

U.S. Department of Housing and Urban Development (HUD) Emergency Solutions Grant passed through Louisiana Housing Corporation - ESGP

Results: We randomly selected the following five ESGP disbursements.

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
EFT payroll	09/07/2016	\$ 1,344.00
EFT payroll	11/07/2016	1230.25
EFT payroll	12/22/2016	51.00
EFT payroll	01/20/2017	179.92
EFT payroll	02/22/2017	191.59



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To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

U.S. Department of Housing and Urban Development (HUD) Continuum of Care (CoC) - RRH

Results: We randomly selected the following five RRH disbursements.

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
3141	11/07/2016	\$ 210.00
3146	12/12/2016	597.50
Credit card	01/15/2017	238.65
Credit card	02/15/2017	875.00
ACH	03/01/2017	3,806.00

City of Alexandria, Louisiana – Housing Resource Center (HRC)

Results: We randomly selected the following City of Alexandria – HRC disbursement.

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
3224	05/17/2017	\$ 36,090.86

Note: Only \$25,000 of this check was provided by City of Alexandria – HRC.

City of Alexandria, Louisiana – Outreach/Coordinated Entry (Diversion) – Bus Tickets for the Homeless

Results: We randomly selected the following three City of Alexandria – Bus Tickets for the Homeless disbursements.

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
Credit card	11/21/2016	\$ 58.50
Credit card	01/23/2017	71.00
Credit card	04/18/2017	986.90

City of Alexandria, Louisiana – RRH Match Fund

Results: We randomly selected the following three City of Alexandria – RRH Match Fund disbursements.

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
Credit card	03/02/2017	\$ 32.63
EFT payroll	03/06/2017	1,405.46
Credit card	05/22/2017	337.79



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Alexandria, Louisiana

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

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

- Procedure:** Report whether the selected disbursements were coded to the correct fund and general ledger account.

Results: All of the disbursements were coded to the correct fund and general ledger account.

- Procedure:** Report whether the selected disbursements were approved in accordance with the Organization's policies and procedures.

Results: The Organization's policies and procedures state that the executive director will have the authority to approve payment for all expenses, and all invoices are to be reviewed and approved by the Treasurer. In addition, two authorized signatures are required for all check disbursements. For all check disbursements selected, copies of the check included two authorized signatures. In addition, approval by the Treasurer and executive director for each of the disbursements was traced to supporting documentation.

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

Activities allowed or unallowed

Results: We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed and determined that all disbursements were in compliance with the allowability requirement.



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Eligibility

Results: We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility and determined that all disbursements were in compliance with the eligibility requirement, if applicable.

Reporting

Results: We compared documentation for each of the selected disbursements with program compliance requirements related to reporting and determined that all disbursements were in compliance with the reporting requirement.

7. **Procedure:** Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the period under review. Compare the close-out reports, if applicable, with the Organization's financial records; and report whether the amounts in the close-out reports agree with the Organization's financial records.

Results: The selected disbursements included three federal grant awards that were closed out during the period under review. We compared the close-out reports for these three federal grant awards with the Organization's financial records. The amounts reported on the close-out reports agreed with the Organization's financial records.

Open Meetings

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

Results: Central Louisiana Coalition to Prevent Homelessness, Inc. is not subject to the open meetings law.



PAYNE, MOORE & HERRINGTON, LLP

To the Board of Directors of
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Alexandria, Louisiana

Budget

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

Results: The Organization provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program. The Organization did not receive any state grants for the year ended May 31, 2017. Program compliance requirements for the local awards received by the Organization do not require the submission of a budget.

Prior Year Comments

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

Results: The agreed-upon procedures report for the prior year did not include any suggestions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Organization's compliance with the foregoing matters. 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.



PAYNE, MOORE & HERRINGTON, LLP

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

The purpose of this report is solely to describe the scope of testing performed on the Coalition's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

October 5, 2017

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

July 10, 2017 (Date Transmitted)

Payne, Moore & Herrington, L.L.C.

P.O. Box 13200

Alexandria, LA 71315-3200

In connection with your review of our financial statements as of May 31, 2016 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with these laws and regulations prior to making these representations.

These representations are based on the information available to us as of July 10, 2017
(date completed/date of the representations).

Federal, State, and Local Awards

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

Yes No []

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

Yes No []

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

Yes No []

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

Yes No []

Open Meetings

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

Yes No []

Budget

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

Yes No []

Management's Summary Schedule of Prior Year's Findings

**The Central Louisiana Coalition to Prevent Homelessness, Inc.
Management's Summary Schedule of Prior Year's Findings
May 31, 2017**



CENTRAL LOUISIANA HOMELESS COALITION

425 Bolton Ave. Alexandria, LA 71301

P.O. Box 1303 Alexandria, LA 71309

(318) 443-0500

None.