

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2017**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Report

Year Ended December 31, 2017

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# Johnson, Thomas & Cunningham

## Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation

Roger M. Cunningham, CPA - A Professional Corporation

Jessica H. Broadway, CPA - A Professional Corporation

Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
LaSalle Community Action Association, Inc.

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of LaSalle Community Action Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, 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 *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 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 LaSalle Community Action Association, Inc. as of December 31, 2017, 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***Required Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of LaSalle Community Action Association, Inc. taken as a whole. Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits and Other Payments to Agency Head, reflected on page 40, to supplement the financial statements. The combining schedules, supplemental information schedules prepared for grant contract analysis, and the accompanying schedule of expenditures of federal awards, as required by the *Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations*, 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.

We have applied certain limited procedures to the supplemental information schedules prepared for grant contract analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the supplemental information schedules prepared for grant contract analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Schedule of Compensation, Benefits and Other Payments to Agency Head, combining schedules, and schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2018, on our consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle Community Action Association, Inc.'s internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report dated June 25, 2018, on the results of the state wide agreed-upon procedures 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*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*Johnson, Thomas + Cunningham, CPA's*  
Johnson, Thomas & Cunningham, CPA's

June 25, 2018  
Natchitoches, Louisiana

## BASIC FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Statement of Financial Position  
December 31, 2017

Assets

Current Assets:	
Cash	\$ 246,757
Due from grantors	417,693
Due from other funds	70,466
Other receivables	<u>9,794</u>
Total Current Assets	\$ <u>744,710</u>
Property and Equipment:	
Property and equipment	\$ 1,961,324
Accumulated depreciation	<u>(1,607,268)</u>
Net Property and Equipment	\$ <u>354,056</u>
Total Assets	\$ <u>1,098,766</u>

Liabilities and Net Assets

Current Liabilities:	
Cash overdraft	\$ 43,282
Accounts payable	288,024
Accrued liabilities	307,817
Due to grantors	2,400
Due to other funds	70,466
Current portion of long-term debt	<u>20,093</u>
Total Current Liabilities	\$ 732,082
Long-term Liabilities:	
Long-term debt	\$ <u>63,692</u>
Total Long-term Liabilities	\$ <u>795,774</u>
Net Assets:	
Unrestricted- Program	\$ (16,061)
Temporarily restricted- Program	8,888
Fixed assets	<u>310,165</u>
Total Net Assets	\$ <u>302,992</u>
Total Liabilities and Net Assets	\$ <u>1,098,766</u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Statement of Activities  
For the Year ended December 31, 2017

Unrestricted Revenues:	
Federal/State Grants	\$ 6,048,092
Support-	
Donations	13,278
Interest	149
Miscellaneous Revenues	112,443
In-kind Contributions	<u>929,898</u>
Total Unrestricted Revenues	<u>\$ 7,103,860</u>
Expenses:	
Program Expenses	\$ 6,374,722
General and Administrative Expenses	<u>869,889</u>
Total Expenses	<u>\$ 7,244,611</u>
Change in Net Assets	\$ (140,751)
Net Assets - Beginning of Year	<u>443,743</u>
Net Assets - End of Year	<u>\$ 302,992</u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Statement of Cash Flows  
For the Year Ended December 31, 2017

Operating Activities:

Change in net assets	\$(140,751)
Adjustments to reconcile change in net assets to net cash provided by operating activities-	
Depreciation	142,437
(Increase) decrease in operating assets-	
Due from grantors	(246,720)
Other receivables	0
Increase (decrease) in operating liabilities-	
Accounts payable	93,614
Accrued liabilities	<u>241,328</u>
Net Cash Provided by Operating Activities	<u>\$ 89,908</u>

Investing Activities:

Payments for property and equipment	\$ (58,403)
Loss on disposal of property and equipment	<u>6,599</u>
Net Cash Provided by Investing Activities	<u>\$ (51,804)</u>

Financing Activities:

Proceeds from long-term borrowing	\$ 87,183
Repayments of long-term debt	<u>(56,812)</u>
Net Cash Provided by Financing Activities	<u>\$ 30,371</u>

Net Increase in Cash \$ 68,475

Cash as of Beginning of Year 135,000

Cash as of End of Year \$ 203,475

Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures:

Operating Activities Reflect the Following-	
Interest paid	<u>\$ 2,770</u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Statement of Functional Expenses  
For the Year Ended December 31, 2017

	Program Services	General and Administrative	Total Expenses
Personnel Costs			
Personnel	\$2,610,005	\$668,456	\$3,278,461
Fringe benefits	<u>400,089</u>	<u>88,547</u>	<u>488,636</u>
Total Personnel Costs	<u>\$3,010,094</u>	<u>\$757,003</u>	<u>\$3,767,097</u>
Other Expenses			
Travel	\$ 66,605	\$ 21,718	\$ 88,323
Administrative expenses	63,406	6,627	71,031
Program costs	620,319	3,128	623,447
Material	0	0	0
Equipment and maintenance	85,478	4,557	90,035
Occupancy	250,056	3,966	254,022
Telephone	123,750	4,144	127,894
Insurance	123,275	13,128	136,403
Vehicle operation	104,701	2,200	106,901
Outreach	0	0	0
Supplies and postage	110,532	3,275	113,807
Classroom staffing	3,824	0	3,824
Stipends	306	44	350
Utilities	129,742	2,279	132,021
Professional services	122,751	42,230	164,981
Publications	95	416	511
Food and related supplies	238,678	11	238,689
Miscellaneous	15,537	797	16,334
Client and assistance payments	233,261	575	233,836
Grantee in-kind expenses	929,898	0	929,898
Depreciation	142,414	23	142,437
Interest	<u>0</u>	<u>3,768</u>	<u>2,770</u>
Total Other Expenses	<u>\$3,364,628</u>	<u>\$112,886</u>	<u>\$3,477,514</u>
Total Functional Expenses	<u>\$6,374,722</u>	<u>\$869,889</u>	<u>\$7,244,611</u>

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

## NOTES TO FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Notes to Financial Statements  
December 31, 2017

## INTRODUCTION

LaSalle Community Action Association, Inc. (Association) is a nonprofit corporation incorporated under the laws of the State of Louisiana. The Association is governed by a Board of Directors duly elected by members. The Association operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

**Community Services Block Grant (5%)** - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Workforce Commission.

**Emergency Food and Shelter (Less than 1%)** - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by U.S. Department of Homeland Security FEMA funds passed through a local governing board.

**Weatherization Program (8%)** - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Departments of Energy and Health and Human Services passed through the Louisiana Housing Finance Agency, who in turn contracts with the Association to perform the services.

**Head Start Program (64%)** - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

**Head Start Food Reimbursement Program (4%)** - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

**Section 8 Housing Assistance Program (3%)** - Provides a housing subsidy program by making payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent. Funding is provided by the U. S. Department of Housing and Urban Development to the Catahoula Police Jury, who in turn contracts with the Association to perform the services.

**Workforce Investment Opportunity Act (12%)** - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Workforce Commission to the LaSalle Parish Police Jury, who in turn contracts with the Association to perform the services.

**LIHEAP Energy Assistance (2%)** - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency, who in turn contracts with the Association to perform the services.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Notes to Financial Statements  
December 31, 2017

**Energy Special Needs (0%)** - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency.

**General Assistance and Other Programs (Less than 2%)** - Accounts for miscellaneous administrative activities and other small grants of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

The accounting and reporting policies of the Association conform to generally accepted accounting principles as applicable to non-profit organizations, and are applied on a consistent basis between periods.

The following is a summary of certain significant accounting policies and practices:

Financial Statement Presentation-

The Association has adopted FASB Accounting Standard Codification 958-205 "Not-for-Profit Organizations." Under FASB ASC 958-205, the Organization is required 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. In addition, the Organization is required to present a statement of cash flows.

Basis of Accounting-

The Association uses the accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when they are incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Estimates-

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures 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.

Fixed Assets-

Assets are recorded at cost if purchased or at market value at time of donation. Depreciation on all exhaustible fixed assets is charged as an expense against the operations of the Association. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets ranging from 3 to 50 years. The Association maintains a threshold

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Notes to Financial Statements  
December 31, 2017

level of \$5,000 or more for capitalizing capital assets. The federal government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds there from is subject to federal regulations.

Income Taxes-

The Association is a non-profit organization that is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Association's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2013, 2014, 2015, 2016 and 2017 are subject to examination by the IRS, generally for three years after they were filed.

Compensated Absences-

Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours, but accumulated sick leave is forfeited.

Cash and Equivalents-

For the purpose of the statements of cash flows, the Association considers all unrestricted highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Functional Allocation of Expenses-

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Revenue and Support-

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time or purpose restriction is met), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Notes to Financial Statements  
December 31, 2017

Grant Receivables-

Various funding sources provide reimbursement of allowable costs under contracts or agreements.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Association are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Association will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Association that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Association's name.

Cash is held separately by each of the Association's funds. At December 31, 2017, cash totaled \$203,475 (book balances). Bank account balances at December 31, 2017, totaled \$250,964. Of this amount, \$250,050 was insured by federal depository insurance, and \$914 was secured by government securities and pledged securities.

3. Fixed Assets:

The following is a summary of changes in fixed assets for LaSalle Community Action Association for the period ended December 31, 2017:

	Estimated Depreciable Life	Balance 12/31/16	Additions	Deletions	Balance 12/31/17
Buildings	30 years	\$ 446,700	\$ 0	\$ 0	\$ 446,700
Equipment & Furniture	3-10 years	1,636,877	58,403	(180,656)	1,514,624
Accumulated Depreciation		(1,638,888)	(142,437)	174,057	(1,607,268)
Total Fixed Assets, Net		\$ 444,689	\$ (84,034)	\$ 6,599	\$ 354,056

Depreciation expense was \$142,437 for the year ended December 31, 2017.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Notes to Financial Statements  
December 31, 2017

4. Accounts Payable and Accruals:

At December 31, 2017, LaSalle Community Action Association's payables and accruals consisted of the following:

Vendors	\$288,024
Payroll Withholdings	<u>307,817</u>
Total	<u>\$595,841</u>

5. Economic Dependency:

LaSalle Community Action Association receives the majority of its revenue from funds provided through federal and state grants administered by the State of Louisiana. The grants are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Association receives could be reduced significantly, having an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Association will receive in the next fiscal year.

6. Long-Term Debt:

Long-Term debt as of December 31, 2017, is as follows:

Real estate secured note payable to a bank, at 6.00% payable in monthly payments of \$698 including interest with final payment due in October, 2021. \$83,785

Future maturities of long-term debt are as follows:

2018	\$20,093
2019	21,320
2020	22,635
2021	<u>19,737</u>
Total	<u>\$83,785</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Notes to Financial Statements  
December 31, 2017

7. Contributions:

LaSalle Community Action Association has adopted FASB ASC 958-605, "Not-For-Profit Entities Revenue Recognition." Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor imposed restrictions. However, there were no donor-imposed restrictions during the year ended December 31, 2017.

8. Retirement:

All employees of the Association participate in the Social Security System. The Association and its employees both contribute 6.2% of each employee's salary to the System. Retirement amounts are paid to the Social Security System, which is responsible for administration and disbursing benefits. The Association has no liability for any deficit the system may incur.

The Association maintains a retirement account for its employees. The Association contributes 2% of the participating employee compensation to the retirement account. Retirement expense for the years ended December 31, 2017 was \$24,209.

9. Compensation Paid to Members of the Board of Directors:

Members of the Board of Directors of the Association receive no compensation and are reimbursed only for any expenses incurred relating to the Association's business, which must have appropriate supporting documentation.

10. In-Kind Revenue and Expenses:

The Head Start Program requires the Association to contribute at least 20% of the program's operating expenses which can be accomplished by soliciting contributions from businesses, organizations, and individuals for the use of facilities, services, materials, and food. The use of contributed facilities is valued at the fair rental value of the space used. Contributed services, materials, and food are valued at what these items would cost if not provided by donation. Contributed facilities, services, materials, and food for the Head Start Program are reflected in the financial statements as Grantee in-kind contributions and expenses at fair value, which amounted to \$929,898 for the year ended December 31, 2017.

11. Pending Litigation:

The Association has no legal action or threatening litigation pending at December 31, 2017.

12. Related Party Transactions:

There were no related party transactions for the period ended December 31, 2017.

13. Subsequent Events:

Management has evaluated events through June 25, 2018, the date on which the financial statements were available to be issued, and determined that there are no events that require disclosure.

## COMBINING SCHEDULES

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Combining Schedule of Financial Position  
December 31, 2017

	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatherization Assistance</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Misc. Projects</u>
<u>Assets</u>						
Current Assets:						
Cash	\$15,281	\$63,586	\$ 0	\$ 7,125	\$ 40,972	\$7,768
Due from grantors	0	0	0	0	0	0
Accounts receivable	6,858	0	119,988	238,228	24,152	0
Due from other funds	0	0	0	65,000	0	0
Prepaid expense	0	0	0	0	0	0
Other receivables	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Assets	<u>\$22,139</u>	<u>\$63,586</u>	<u>\$119,988</u>	<u>\$ 310,353</u>	<u>\$ 65,124</u>	<u>\$7,768</u>
Property and Equipment:						
Property and equipment	\$ 3,636	\$ 0	\$220,027	\$ 1,655,365	\$ 9,954	\$1,349
Accumulated depreciation	<u>2,485</u>	<u>0</u>	<u>179,915</u>	<u>1,387,109</u>	<u>(9,954)</u>	<u>1,349</u>
Net Property and Equipment	<u>\$ 1,151</u>	<u>\$ 0</u>	<u>\$ 40,112</u>	<u>\$ 268,256</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets	<u>\$23,290</u>	<u>\$63,586</u>	<u>\$160,100</u>	<u>\$ 578,609</u>	<u>\$ 65,124</u>	<u>\$7,768</u>
<u>Liabilities and Net Assets</u>						
Current Liabilities:						
Accounts payable	\$ 6,523	\$17,231	\$ 56,149	\$ 82,467	\$ 40,523	\$ 0
Accrued liabilities	12,784	0	29,580	205,660	638	0
Due to grantors	0	0	0	0	0	0
Advance from grantor	0	0	0	0	0	0
Due to other funds	0	0	0	0	65,000	0
Cash overdraft	0	0	40,149	0	0	0
Current portion of long-term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Liabilities	<u>\$19,307</u>	<u>\$17,231</u>	<u>\$125,878</u>	<u>\$ 288,127</u>	<u>\$106,161</u>	<u>\$ 0</u>
Long-term Liabilities:						
Long-term debt	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Long-term Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>\$19,307</u>	<u>\$17,231</u>	<u>\$125,878</u>	<u>\$ 288,127</u>	<u>\$106,161</u>	<u>\$ 0</u>
Net Assets:						
Unrestricted-						
Program	\$ 0	\$ 2,579	\$ 0	\$ 0	\$ 0	\$ 0
Fixed assets	0	0	0	0	0	0
Temporarily restricted-						
Program	2,832	43,776	(5,890)	22,226	(41,037)	7,768
Fixed assets	<u>1,151</u>	<u>0</u>	<u>40,112</u>	<u>268,256</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>\$ 3,983</u>	<u>\$46,355</u>	<u>\$ 34,222</u>	<u>\$ 290,482</u>	<u>\$ (41,037)</u>	<u>\$7,768</u>
Total Liabilities and Net Assets	<u>\$23,290</u>	<u>\$63,586</u>	<u>\$160,100</u>	<u>\$ 578,609</u>	<u>\$ 65,124</u>	<u>\$7,768</u>

See independent accountant's report and notes to the financial statements.

<u>HUD Section 8</u>	<u>WIA</u>	<u>LIHEAP Energy Assistance</u>	<u>Strategies to Empower People</u>	<u>General Services</u>	<u>Total</u>
\$15,243	\$ 60,311	\$24,149	\$ 0	\$ 12,322	\$ 246,757
0	0	0	0	0	0
5,425	12,740	5,742	2,552	2,008	417,693
0	0	0	0	5,466	70,466
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,794</u>	<u>9,794</u>
<u>\$20,668</u>	<u>\$ 73,051</u>	<u>\$29,891</u>	<u>\$2,552</u>	<u>\$ 29,590</u>	<u>\$ 744,710</u>
\$ 919	\$ 2,141	\$ 303	\$ 0	\$ 67,630	\$1,961,324
<u>775</u>	<u>1,639</u>	<u>15</u>	<u>0</u>	<u>24,027</u>	<u>1,607,268</u>
\$ <u>144</u>	\$ <u>502</u>	\$ <u>288</u>	\$ <u>0</u>	\$ <u>43,603</u>	\$ <u>354,056</u>
<u>\$20,812</u>	<u>\$ 73,553</u>	<u>\$30,179</u>	<u>\$2,552</u>	<u>\$ 73,193</u>	<u>\$1,098,766</u>
\$ 9,887	\$ 61,935	\$ 5,322	\$ 0	\$ 7,987	\$ 288,024
995	34,639	23,355	105	61	307,817
2,400	0	0	0	0	2,400
0	0	0	0	0	0
0	5,466	0	0	0	70,466
0	0	0	3,133	0	43,282
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,093</u>	<u>20,093</u>
<u>\$13,282</u>	<u>\$102,040</u>	<u>\$28,677</u>	<u>\$3,238</u>	<u>\$ 28,141</u>	<u>\$ 732,082</u>
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>63,692</u>	\$ <u>63,692</u>
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>63,692</u>	\$ <u>69,692</u>
<u>\$13,282</u>	<u>\$102,040</u>	<u>\$28,677</u>	<u>\$3,238</u>	<u>\$ 91,833</u>	<u>\$ 795,774</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$(18,640)	\$ (16,061)
0	0	0	0	0	0
7,386	(28,989)	1,502	(686)	0	8,888
<u>144</u>	<u>502</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>310,165</u>
<u>\$ 7,530</u>	<u>\$(28,487)</u>	<u>\$ 1,502</u>	<u>\$(686)</u>	<u>\$(18,640)</u>	<u>\$ 302,992</u>
<u>\$20,812</u>	<u>\$ 73,553</u>	<u>\$30,179</u>	<u>\$2,552</u>	<u>\$ 73,193</u>	<u>\$1,098,766</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Combining Schedule of Activities  
For the Year Ended December 31, 2017

	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatherization Assistance</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Miscellaneous Projects</u>
Revenues and Other Support:						
Contractual revenue - grants	\$416,845	\$125,498	\$569,555	\$3,267,205	\$318,430	\$ 0
Contractual revenue - police juries	0	0	0	0	0	0
Miscellaneous revenues	0	0	0	0	5,373	23,252
Grantee in-kind contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>929,898</u>	<u>0</u>	<u>0</u>
Total Revenues and Other Support	<u>\$416,845</u>	<u>\$125,498</u>	<u>\$569,555</u>	<u>\$4,197,103</u>	<u>\$323,803</u>	<u>\$23,252</u>
Expenses:						
Personnel	\$231,566	\$ 0	\$226,272	\$2,147,550	\$ 97,241	\$ 0
Fringe benefits	28,453	0	50,485	312,271	15,777	0
Travel	13,546	0	1,438	39,887	428	0
Administrative expenses	6,019	1,080	246	14,500	30	22,011
Program costs	7,896	0	227,138	5,036	0	3,000
Material	0	0	0	0	0	0
Equipment and maintenance	14,877	0	2,336	53,178	0	0
Occupancy	35,936	0	6,177	180,020	0	0
Telephone	25,252	0	480	64,849	0	0
Insurance	7,125	0	30,245	90,238	0	0
Vehicle operation	228	0	15,600	88,957	0	0
Outreach	0	0	0	0	0	0
Supplies and postage	10,480	0	1,253	58,868	27,739	0
Classroom staffing	0	0	0	3,824	0	0
Stipends	350	0	0	0	0	0
Utilities	16,759	0	358	89,610	0	0
Professional services	11,833	0	7,555	92,991	5,500	0
Publications	83	0	3	71	0	0
Food and related supplies	0	0	0	9,670	229,019	0
Miscellaneous	63	0	429	15,887	0	0
Client and assistance payments	0	80,642	0	0	0	0
Grantee in-kind expenses	0	0	0	929,898	0	0
Depreciation	61	0	8,592	132,047	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$410,527</u>	<u>\$ 81,722</u>	<u>\$578,607</u>	<u>\$4,329,352</u>	<u>\$375,734</u>	<u>\$25,011</u>
Change in Net Assets	\$ 6,318	\$ 43,776	\$ (9,052)	\$ (132,249)	\$ (51,931)	\$ (1,759)
Net assets - Beginning of Year (restated)	(2,335)	2,579	(6,257)	410,009	10,894	9,527
Program transfers	0	0	49,531	0	0	0
Gain (loss) on sale of fixed assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,722</u>	<u>0</u>	<u>0</u>
Net assets - End of Year	<u>\$ 3,983</u>	<u>\$ 46,355</u>	<u>\$ 34,222</u>	<u>\$ 290,482</u>	<u>\$ (41,037)</u>	<u>\$ 7,768</u>

See independent auditor's report and notes to the financial statements.

<u>HUD Section 8</u>	<u>WIA</u>	<u>LIHEAP Energy Assistance</u>	<u>Strategies to Empower People</u>	<u>General Services</u>	<u>Total</u>
\$ 0	\$ 0	\$117,382	\$ 0	\$ 0	\$4,814,915
176,597	1,039,948	0	25,149	0	1,241,694
0	0	0	0	76,006	104,631
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>929,898</u>
<u>\$176,597</u>	<u>\$1,039,948</u>	<u>\$117,382</u>	<u>\$25,149</u>	<u>\$ 76,006</u>	<u>\$7,091,138</u>
\$ 10,898	\$ 364,027	\$ 90,512	\$20,360	\$ 90,035	\$3,278,461
351	53,732	14,914	3,786	8,867	488,636
2,931	24,543	4,604	209	737	88,323
198	46,281	1,091	0	(20,425)	71,031
0	378,253	0	1,023	1,101	623,447
0	0	0	0	0	0
329	17,567	1,748	0	0	90,035
224	27,396	3,448	0	821	254,022
320	34,850	919	0	1,224	127,894
383	4,822	632	0	2,958	136,403
0	5	2,111	0	0	106,901
0	0	0	0	0	0
628	13,551	1,258	0	30	113,807
0	0	0	0	0	3,824
0	0	0	0	0	350
238	24,440	476	0	140	132,021
737	32,551	13,364	450	0	164,981
2	348	4	0	0	511
0	0	0	0	0	238,689
3	(55)	7	0	0	16,334
152,369	0	825	0	0	233,836
0	0	0	0	0	929,898
0	27	15	0	1,687	142,437
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,770</u>	<u>2,770</u>
<u>\$169,619</u>	<u>\$1,022,338</u>	<u>\$135,928</u>	<u>\$25,828</u>	<u>\$ 89,945</u>	<u>\$7,244,611</u>
\$ 6,978	\$ 17,610	\$ (18,546)	\$ (679)	\$ (13,939)	\$ (153,473)
552	(46,097)	20,048	(7)	44,830	443,743
0	0	0	0	(49,531)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,722</u>
<u>\$ 7,530</u>	<u>\$ (28,487)</u>	<u>\$ 1,502</u>	<u>\$ (686)</u>	<u>\$ (18,640)</u>	<u>\$ 302,992</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act  
 Combining Schedule of Financial Position  
 December 31, 2017

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>National Dislocated Worker Grant</u>	<u>National Energy Grant</u>	<u>Total</u>
<u>Assets</u>						
Cash in bank	\$24,135	\$18,641	\$ 17,492	\$10	\$ 33	\$ 60,311
Receivables:						
Due from grantor	0	0	0	0	0	0
Accounts receivable	2,872	5,023	1,349	0	3,496	12,740
Due from other funds	0	0	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Assets	<u>\$27,007</u>	<u>\$23,664</u>	<u>\$ 18,841</u>	<u>\$10</u>	<u>\$3,529</u>	<u>\$ 73,051</u>
Property and equipment:						
Property and equipment	\$ 744	\$ 587	\$ 810	\$ 0	\$ 0	\$ 2,141
Accumulated depreciation	<u>(528)</u>	<u>(444)</u>	<u>(667)</u>	<u>0</u>	<u>0</u>	<u>(1,639)</u>
Net Property and Equipment	<u>\$ 216</u>	<u>\$ 143</u>	<u>\$ 143</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 502</u>
Total Assets	<u>\$27,223</u>	<u>\$23,807</u>	<u>\$ 18,984</u>	<u>\$10</u>	<u>\$3,529</u>	<u>\$ 73,553</u>
<u>Liabilities and Net Assets</u>						
Current Liabilities:						
Accounts payable	\$15,582	\$14,707	\$ 28,150	\$ 0	\$3,496	\$ 61,935
Accrued liabilities	12,350	12,333	9,920	0	36	34,639
Due to grantor	0	0	0	0	0	0
Due to other funds	2,054	1,848	1,564	0	0	5,466
Cash overdraft	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current liabilities	<u>\$29,986</u>	<u>\$28,888</u>	<u>\$ 39,634</u>	<u>\$ 0</u>	<u>\$3,532</u>	<u>\$102,040</u>
Long-term Liabilities:						
Long-term debt	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Long-term Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>\$29,986</u>	<u>\$28,888</u>	<u>\$ 39,634</u>	<u>\$ 0</u>	<u>\$3,532</u>	<u>\$102,040</u>
Net Assets:						
Unrestricted-						
Operating	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Designated for specific programs	(2,979)	(5,224)	(20,793)	10	(3)	(28,989)
Fixed assets	<u>216</u>	<u>143</u>	<u>143</u>	<u>0</u>	<u>0</u>	<u>502</u>
Total Net Assets	<u>\$(2,763)</u>	<u>\$(5,081)</u>	<u>\$(20,650)</u>	<u>\$10</u>	<u>\$(3)</u>	<u>\$(28,487)</u>
Total Liabilities and Net Assets	<u>\$27,223</u>	<u>\$23,807</u>	<u>\$ 18,984</u>	<u>\$10</u>	<u>\$3,529</u>	<u>\$ 73,553</u>

See independent auditor's report and notes to the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act  
 Combining Schedule of Activities  
 For the Year Ended December 31, 2017

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>National Dislocated Worker Grant</u>	<u>National Energy Grant</u>	<u>Total</u>
Contractual revenue – police jury	\$390,347	\$318,993	\$221,480	\$ 0	\$109,128	\$1,039,948
Expenses:						
Personnel	\$123,250	\$143,563	\$ 84,829	\$ 0	\$ 12,385	\$ 364,027
Fringe benefits	19,549	19,932	12,281	0	1,970	53,732
Travel	8,943	7,161	5,968	0	2,471	24,543
Administrative expenses	9,384	8,131	28,766	0	0	46,281
Program costs	169,625	87,412	71,600	0	49,616	378,253
Material	0	0	0	0	0	0
Equipment and maintenance	6,973	5,838	4,756	0	0	17,567
Occupancy	10,363	9,596	7,187	0	250	27,396
Telephone	13,565	11,766	9,519	0	0	34,850
Insurance	1,852	1,662	1,308	0	0	4,822
Vehicle operation	0	0	0	0	5	5
Outreach	0	0	0	0	0	0
Supplies and postage	4,809	3,951	3,279	0	1,512	13,551
Classroom staffing	0	0	0	0	0	0
Stipends	0	0	0	0	0	0
Utilities	8,970	7,903	6,417	0	1,150	24,440
Professional services	5,585	4,003	3,024	0	19,939	32,551
Publications	155	71	122	0	0	348
Food and related supplies	0	0	0	0	0	0
Miscellaneous	(40)	(4)	(11)	0	0	(55)
Client and assistance payments	0	0	0	0	0	0
Grantee in-kind expenses	0	0	0	0	0	0
Depreciation	11	0	0	0	0	27
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$382,994</u>	<u>\$310,993</u>	<u>\$239,053</u>	<u>\$ 0</u>	<u>\$ 89,298</u>	<u>\$1,022,338</u>
Change in Net Assets	\$ 7,353	\$ 8,000	\$ (17,573)	\$ 0	\$ 19,830	\$ 17,610
Net assets - Beginning of Year	(10,116)	(13,081)	(3,077)	10	(19,833)	(46,097)
Transfer from/to/ other programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net assets - End of Year	<u>\$ (2,763)</u>	<u>\$ (5,081)</u>	<u>\$ (20,650)</u>	<u>\$10</u>	<u>\$ (3)</u>	<u>\$ (28,487)</u>

See independent auditor's report and notes to the financial statements.

SUPPLEMENTAL INFORMATION SCHEDULES PREPARED  
FOR GRANT AND CONTRACT ANALYSIS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Community Service Block Grant - Grant No. 2016N0029  
 Schedule of Budgeted and Actual Revenues and Expenditures  
 For the Period Ended December 31, 2017

	December 1, 2015 Through February 28, 2017 Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
LA Workforce Commission	\$411,958	\$411,958	\$ 0
Less, amount returned	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues	<u>\$411,958</u>	<u>\$411,958</u>	<u>\$ 0</u>
Expenditures:			
Outreach expenditures-			
Personnel	\$149,383	\$149,464	\$ (81)
Fringe benefits	15,402	15,413	(11)
Travel	3,734	3,756	(22)
Equipment	0	0	0
Other support costs	121,741	121,627	114
Program activities	23,500	23,500	0
Administration expenditures-			
Personnel	75,786	75,786	0
Fringe benefits	10,851	10,856	(5)
Travel	4,872	4,863	9
Equipment	0	0	0
Other administration expenses	6,689	6,693	(4)
Community food and nutrition	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$411,958</u>	<u>\$411,958</u>	<u>\$ 0</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Community Service Block Grant - Grant No. 2017N0029  
 Schedule of Budgeted and Actual Revenues and Expenditures  
 For the Period Ended December 31, 2017

	January 1, 2017 Through December 31, 2017		Favorable (Unfavorable) Variance
	Approved <u>Budget</u>	<u>Actual</u>	
Revenues:			
LA Workforce Commission	\$408,221	\$404,137	\$(4,084)
Less, amount returned	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues	<u>\$408,221</u>	<u>\$404,137</u>	<u>\$(4,084)</u>
Expenditures:			
Outreach expenditures-			
Personnel	\$157,281	\$157,281	\$ 0
Fringe benefits	18,755	18,755	0
Travel	3,444	3,444	0
Equipment	0	0	0
Other support costs	116,619	114,222	2,397
Program activities	3,207	3,207	0
Administration expenditures-			
Personnel	75,633	75,581	52
Fringe benefits	9,745	9,738	7
Travel	11,428	10,098	1,330
Equipment	0	0	0
Other administration expenses	12,109	11,811	298
Community Food and Nutrition	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$408,221</u>	<u>\$404,137</u>	<u>\$ 4,084</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Weatherization Assistance (DOE and DHHS-SUP) Program  
Schedule of Program Year 2016 Budgeted and Actual Revenues and Expenditures  
Revenues and Expenditures Completed in the Period Ended December 31, 2017

	<u>Approved Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Housing Finance Agency (DOE and DHHS-SUP)	<u>\$199,391</u>	<u>\$183,320</u>	<u>\$(16,071)</u>
Current Expenditures:			
Administration	\$ 6,753	\$ 6,234	\$ 519
Training and technical assistance	7,500	878	6,622
Program operations - A	92,654	92,476	178
Health and safety	9,308	7,294	2,014
Vehicles and equipment	50,000	49,151	849
Liability insurance	5,922	5,922	0
Financial audit	5,606	5,606	0
Incidental repairs	10,000	4,766	5,234
Program operations - B	<u>11,648</u>	<u>10,993</u>	<u>655</u>
Total Expenditures	<u>\$199,391</u>	<u>\$183,320</u>	<u>\$ 16,071</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Weatherization Assistance (DHHS) Program  
Schedule of Program Year 2017 Budgeted and Actual Revenues and Expenditures  
Revenues and Expenditures Completed in the Period Ended December 31, 2017

	<u>Approved Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Association of Community Action Partnerships, Inc. (DHHS)	<u>\$454,845</u>	<u>\$177,726</u>	<u>\$(277,119)</u>
Current Expenditures:			
Administration	\$ 27,867	\$ 12,382	\$ 15,485
Training and technical assistance	0	0	0
Program operations - A	301,520	103,975	197,545
Health and safety	49,055	10,626	38,429
Vehicles and equipment	0	0	0
Liability insurance	4,500	4,227	273
Financial audit	0	0	0
Incidental repairs	38,400	19,212	19,188
Program operations - B	<u>33,503</u>	<u>27,304</u>	<u>6,199</u>
Total Expenditures	<u>\$454,845</u>	<u>\$177,726</u>	<u>\$ 277,119</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Weatherization Assistance (DOE and DHHS-SUP) Program  
Schedule of Program Year 2016 Budgeted and Actual Revenues and Expenditures  
Revenues and Expenditures Incurred during the Period Ended December 31, 2017

	<u>Approved Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Housing Finance Agency (DOE and DHHS-SUP)	<u>\$199,391</u>	<u>\$183,320</u>	<u>\$(16,071)</u>
Current Expenditures:			
Administration	\$ 6,753	\$ 6,234	\$ 519
Training and technical assistance	7,500	878	6,622
Program operations - A	92,654	92,476	178
Health and safety	9,308	7,294	2,014
Vehicles and equipment	50,000	49,151	849
Liability insurance	5,922	5,922	0
Financial audit	5,606	5,606	0
Incidental repairs	10,000	4,766	5,234
Program operations - B	<u>11,648</u>	<u>10,993</u>	<u>655</u>
Total Expenditures	<u>\$199,391</u>	<u>\$183,320</u>	<u>\$ 16,071</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Weatherization Assistance (DHHS) Program  
Schedule of Program Year 2016 Budgeted and Actual Revenues and Expenditures  
Revenues and Expenditures Incurred during the Period Ended December 31, 2017

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Housing Finance Agency (DHHS)	\$453,018	\$403,956	\$(49,062)
Current Expenditures:			
Administration	\$ 27,885	\$ 27,885	\$ 0
Training and technical assistance	0	0	0
Program operations - A	304,860	272,513	32,347
Health and safety	22,917	20,300	2,617
Vehicles and equipment	0	0	0
Liability insurance	25,588	17,335	8,253
Financial audit	0	0	0
Incidental repairs	28,400	28,381	19
Program operations - B	<u>43,368</u>	<u>37,542</u>	<u>5,826</u>
Total Expenditures	\$453,018	\$403,956	\$ 49,062
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Head Start - Grant 06CH7157/03  
 Schedule of Budgeted and Actual Revenues and Expenditures  
 For the Program Year Ended March 31, 2017

	<u>Approved Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
Grant Revenues-			
Federal OCD funds	\$3,279,568	\$3,279,568	\$ 0
Other Revenues-			
Miscellaneous	0	0	0
Grantee in-kind contributions	<u>883,171</u>	<u>883,171</u>	<u>0</u>
Grand Total Revenues	<u>\$4,162,739</u>	<u>\$4,162,739</u>	<u>\$ 0</u>
Current Expenditures:			
Direct Costs-			
Personnel	\$2,223,873	\$2,155,245	\$ 68,628
Fringe benefits	426,758	333,568	93,190
Equipment	0	0	0
Supplies	93,981	92,674	1,307
Contractual	0	0	0
Other	<u>534,956</u>	<u>698,081</u>	<u>(163,125)</u>
Sub-total Expenditures	\$3,279,568	\$3,279,568	\$ 0
Grantees' share	<u>883,171</u>	<u>883,171</u>	<u>0</u>
Grand Total Expenditures	<u>\$4,162,739</u>	<u>\$4,162,739</u>	<u>\$ 0</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - Adult  
 Schedule of Fiscal Year 2017 Appropriations (Budget) for Which Total  
 Revenues and Expenditures were Completed during the Year Ended December 31, 2017

	Appropriation For the Fiscal <u>Year 2017</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>312,504</u>	\$ <u>312,504</u>	\$ <u>0</u>
Total Income	\$ <u>312,504</u>	\$ <u>312,504</u>	\$ <u>0</u>
Expenditures:			
Program costs	\$281,254	\$281,524	\$0
Administration	<u>31,250</u>	<u>31,250</u>	<u>0</u>
Total Expenditures	\$ <u>312,504</u>	\$ <u>312,504</u>	\$ <u>0</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - Youth  
 Schedule of Program Year 2016 Appropriations (Budget) for Which Total  
 Revenues and Expenditures were Completed during the Year Ended December 31, 2017

	Appropriation For the Program <u>Year 2016</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	<u>\$326,324</u>	<u>\$326,324</u>	<u>\$0</u>
Total Income	<u>\$326,324</u>	<u>\$326,324</u>	<u>\$0</u>
Expenditures:			
Program costs	\$293,692	\$293,692	\$0
Administration	<u>32,632</u>	<u>32,632</u>	<u>0</u>
Total Expenditures	<u>\$326,324</u>	<u>\$326,324</u>	<u>\$0</u>
Excess Revenues over Expenditures	<u>\$_____0</u>	<u>\$_____0</u>	<u>\$0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - Youth  
 Schedule of Program Year 2017 Appropriations (Budget) for  
 Revenues and Expenditures Incurred during the Year Ended December 31, 2017

	Appropriation For the Program <u>Year 2017</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>373,921</u>	\$ <u>111,006</u>	\$( <u>262,915</u> )
Total Income	\$ <u>373,921</u>	\$ <u>111,006</u>	\$( <u>262,915</u> )
Expenditures:			
Program costs	\$336,529	\$101,819	\$ 234,710
Administration	<u>37,392</u>	<u>9,187</u>	<u>28,205</u>
Total Expenditures	\$ <u>373,921</u>	\$ <u>111,006</u>	\$ <u>262,915</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - Dislocated Worker  
 Schedule of Program Year 2017 Appropriations (Budget) for  
 Revenues and Expenditures Incurred during the Year Ended December 31, 2017

	Appropriation For the Program <u>Year 2017</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>65,344</u>	\$ <u>32,628</u>	\$( <u>32,716</u> )
Total Income	\$ <u>65,344</u>	\$ <u>32,628</u>	\$( <u>32,716</u> )
Expenditures:			
Program costs	\$58,810	\$26,094	\$ 32,716
Administration	<u>6,534</u>	<u>6,534</u>	<u>0</u>
Total Expenditures	\$ <u>65,344</u>	\$ <u>32,628</u>	\$ <u>32,716</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - Dislocated Worker  
 Schedule of Fiscal Year 2018 Appropriations (Budget) for  
 Revenues and Expenditures Incurred during the Year Ended December 31, 2017

	Appropriation For the Fiscal <u>Year 2018</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	<u>\$250,672</u>	<u>\$1,250</u>	<u>\$(249,422)</u>
Total Income	<u>\$250,672</u>	<u>\$1,250</u>	<u>\$(249,422)</u>
Expenditures:			
Program costs	\$225,605	\$ 0	\$ 225,605
Administration	<u>25,067</u>	<u>1,250</u>	<u>23,817</u>
Total Expenditures	<u>\$250,672</u>	<u>\$1,250</u>	<u>\$ 249,422</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - Dislocated Worker  
 Schedule of Fiscal Year 2017 Appropriations (Budget) for Which Total  
 Revenues and Expenditures were Completed during the Year Ended December 31, 2017

	Appropriation For the Fiscal <u>Year 2017</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	<u>\$202,707</u>	<u>\$202,707</u>	<u>\$0</u>
Total Income	<u>\$202,707</u>	<u>\$202,707</u>	<u>\$0</u>
Expenditures:			
Program costs	\$182,437	\$182,437	\$0
Administration	<u>20,270</u>	<u>20,270</u>	<u>0</u>
Total Expenditures	<u>\$202,707</u>	<u>\$202,707</u>	<u>\$0</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - National Emergency Grant  
 Schedule of Appropriations (Budget) for  
 Revenues and Expenditures Incurred during the Year Ended December 31, 2017

	Appropriation Grant No. <u>2000131556</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>233,721</u>	\$ <u>202,254</u>	\$( <u>31,467</u> )
Total Income	\$ <u>233,721</u>	\$ <u>202,254</u>	\$( <u>31,467</u> )
Expenditures:			
Program costs	\$213,855	\$192,239	\$ 21,616
Administration	<u>19,866</u>	<u>10,015</u>	<u>9,851</u>
Total Expenditures	\$ <u>233,721</u>	\$ <u>202,254</u>	\$ <u>31,467</u>
Excess Revenues over Expenditures	\$ <u>    0</u>	\$ <u>    0</u>	\$ <u>    0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Workforce Investment Opportunity Act - National Emergency Grant  
 Schedule of Appropriations (Budget) for Which Total  
 Revenues and Expenditures were Completed during the Year Ended December 31, 2017

	Appropriation Grant No. <u>2000181125</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>217,636</u>	\$ <u>109,308</u>	\$( <u>108,328</u> )
Total Income	\$ <u>217,636</u>	\$ <u>109,308</u>	\$( <u>108,328</u> )
Expenditures:			
Program costs	\$195,873	\$109,308	\$ 86,565
Administration	<u>21,763</u>	<u>0</u>	<u>21,763</u>
Total Expenditures	\$ <u>217,636</u>	\$ <u>109,308</u>	\$ <u>108,328</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

OTHER REQUIRED SUPPLEMENTAL INFORMATION

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2017

	Federal CFDA <u>Number</u>	2017 <u>Expenses</u>
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ <u>318,430</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	\$3,267,205
LA Housing Finance Agency/Temporary Energy Assistance	93.558	117,382
LA Workforce Commission/Community Service Block Grant Program - Entitlement Grants	93.569	<u>410,526</u>
Total Department of Health and Human Services		<u>\$3,795,113</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8 - Existing Housing and State Agency Program)	14.871	\$ <u>169,620</u>
Department of Labor:		
Louisiana Workforce Commission/LaSalle Parish Police Jury Workforce Investment Opportunity Act-		
Adult	17.258	\$ 382,995
Youth	17.259	310,993
Dislocated Workers	17.278	221,480
National Dislocated Worker Grant	17.277	89,298
Strategies to Empower People	93.558	<u>25,149</u>
Total Department of Labor		<u>\$1,029,915</u>
Department of Energy:		
LA Housing Finance Agency- Weatherization Assistance Program	81.042	\$ <u>569,555</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	97.114	\$ <u>81,724</u>
Total Federal Assistance		<u>\$5,964,357</u>

The accompanying notes to Schedule of Financial Assistance are an integral part of this schedule.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Notes to Schedule of Expenditures of Federal Awards  
December 31, 2017

Basis of Presentation

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc., the reporting entity as defined in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., which is included in another section of this financial report.

Basis of Accounting

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., and is included in another section of this report.

Indirect Cost Rate

The LaSalle Community Action Association, Inc. has not elected to use the 10 percent de minimis indirect cost as allowed under the Uniform Guidance.

Subrecipients

There were no awards passed through to subrecipients.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Schedule of Compensation, Benefits and Other Payments to Executive Director  
For the Year Ended December 31, 2017

Executive Director – Dorothy C. Oliver

Salary	\$77,923
Benefits – Insurance	464
Benefits – Retirement/Social Security	6,389
Car Allowance	2,511
Per Diem	0
Reimbursements	1,941
Registration Fees	0
Conference Travel	<u>924</u>
Total	<u>\$90,152</u>

See independent auditor's report and notes to the financial statements.

## OTHER REPORTS

# Johnson, Thomas & Cunningham

## Certified Public Accountants

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Roger M. Cunningham, CPA - A Professional Corporation

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Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

### 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 of  
LaSalle Community Action Association, Inc.

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the related statements of activities, functional expenses, and cash flows as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the LaSalle Community Action Association Inc.'s (Association) basic financial statements and have issued our report thereon dated June 25, 2018.

#### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Johnson, Thomas + Cunningham, CPA's*  
Johnson, Thomas & Cunningham, CPA's

June 25, 2018  
Natchitoches, Louisiana

# Johnson, Thomas & Cunningham

## Certified Public Accountants

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321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of  
LaSalle Community Action Association, Inc.

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

We have audited the LaSalle Community Action Association, Inc.'s (Association) compliance with the types of compliance requirements described in the *Uniform Guidance* that could have a direct and material effect on each of the Association's major federal programs for the year ended December 31, 2017. The Association'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 requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Association'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 *Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations*. 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 the Association's 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 the Association's compliance.

## Opinion on Each Major Federal Program

In our opinion, the LaSalle Community Action Association, Inc., 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 December 31, 2017.

## Report on Internal Control over Compliance

Management of the Association is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Association'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 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 the Association'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.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Johnson, Thomas + Cunningham, CPA's*  
Johnson, Thomas & Cunningham, CPA's

June 25, 2018  
Natchitoches, Louisiana

LaSalle Community Action Association, Inc.  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2017

1. SUMMARY OF AUDIT RESULTS

The following summarize the audit findings:

1. An unmodified opinion was issued on the financial statements of the LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2017.
1. The audit disclosed no instances of material weaknesses in internal control.
2. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
3. The audit disclosed no instances of a material weakness in internal control over major programs.
4. An unmodified opinion was issued on compliance for major programs.
5. The audit disclosed no findings related to federal awards that are required to be reported under the Uniform Guidance.
6. The following program was major for the year ended December 31, 2017:
  - a. Health and Human Services (CFDA # 93.600)
7. \$750,000 was the threshold used to distinguish Type A from Type B programs.
8. The LaSalle Community Action Association, Inc. does qualify as a low risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None identified.

III. FINDINGS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

None identified.

IV. PRIOR YEAR AUDIT FINDINGS

*2016-001 Late Submission of Report*

*Condition* - For the year ended December 31, 2016, the Association did not submit the annual audit within six months after the close of their fiscal year.

*Status* - Finding cleared as of December 31, 2017.

# Johnson, Thomas & Cunningham

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

To the Board of Directors of  
LaSalle Community Action Association, Inc.

We have performed the procedures enumerated below, which were specified and agreed to by Management and the Board of Directors of the LaSalle Community Action Association, Inc. to assist the agency in complying with the requirements of the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year ended December 31, 2017. We are required to perform each procedure and report the results, including any exceptions. LaSalle Community Action Association, Inc. is responsible for internal controls and compliance with laws and regulations relative to the SAUPs and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes.

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 Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of LaSalle Community Action Association, Inc.. 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.

Our procedures and associated findings are enumerated below.

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

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1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or noted that the entity does not have any written policies and procedures), as applicable:

- ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

*Written policies and procedures were obtained and address the functions noted above.*

- ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

*EXCEPTION – Written policies and procedures were obtained but did not address controls to ensure compliance with public bid law or required documentation for bids and quotes.*

- **Disbursements**, including processing, reviewing, and approving

*Written policies and procedures were obtained and address the functions noted above.*

- **Receipts**, including receiving, recording, and preparing deposits

- *Written policies and procedures were obtained and address the functions noted above.*

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

*Written policies and procedures were obtained and address the functions noted above.*

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

*EXCEPTION – Written policies and procedures were not provided to address the functions noted above.*

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

*Written policies and procedures were obtained and address the functions noted above.*

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

*EXCEPTION – Written policies and procedures were obtained and address the functions of allowable expenses, documentation requirements, and approval authorities. The policies do not provide clarification of thresholds for travel reimbursement.*

#### **Board (or Finance Committee, if applicable)**

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2. Obtain and review the board/committee minutes for the fiscal period, and:

- Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

*We obtained the minutes for all board meetings held during the year, noting the managing board met in accordance with their policies, without exception.*

- Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

*The minutes included budget-to-actual comparisons on the General Fund and all major funds.*

- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

*No deficit spending was noted.*

- Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

*We noted the minutes included non-budgetary financial information in each meeting (i.e., approval of contracts and amendments, bid proposals, and disbursements).*

### ***Bank Reconciliations***

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3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

*We were provided with the listing by management.*

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- Bank reconciliations have been prepared;

*We obtained bank statements and reconciliations for all months in the fiscal period, noting that reconciliations have been prepared for all months, without exception.*

- Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

*No exception noted.*

- If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

*Management is in the process of sending all aged outstanding items to the State Treasurer Unclaimed Property Division.*

### ***Collections***

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5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

*Management provided the listing as requested.*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). For each cash collection location selected:

- Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

*Management provided the documentation for the selected locations. All persons are bonded and duties are segregated to ensure one person is not responsible for depositing, recording and reconciling deposits. Additionally, personnel do not share cash drawers.*

- Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

*Management provided the documentation for the selected locations and the Association does have written policies and procedures related to the reconciliation of cash collections to the general ledger, by a person who is not responsible for cash collections.*

- Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

*Management provided the required documentation for the selected deposits. No exceptions were noted.*

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

*Collection documentation was obtained and no exceptions were noted.*

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

*Management provided the written procedures for collections, which addresses the process to determine completeness of collections.*

**Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)**

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

*We obtained the general ledger and sorted for disbursements. We obtained management's representation that the general ledger population was complete.*

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:
  - Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

*All purchase disbursements selected were initiated using a purchase order system. Included in the selection were recurring routine transactions that did not require purchase orders based on the Association's policies and procedures.*

- Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

*Each selection showed evidence of approval by a person who did not initiate the purchase, without exception.*

- Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

*All appropriate documentation was provided for each applicable selection, without exception.*

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

*No exception noted.*

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

*We obtained the required documentation and noted no exceptions.*

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

*We noted all unused checks are kept in a locked location, with access restricted to those persons that do not have signatory authority.*

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

*EXCEPTION – All accountants have access to the signature stamp.*

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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

*Management provided the required listing of credit cards.*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

*EXCEPTION – Monthly statements were obtained but some invoices were missing purchase orders or the purchase order was initiated after the purchase.*

- Report whether finance charges and/or late fees were assessed on the selected statements.

*No finance charges or fees were noted.*

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- For each transaction, we report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

*EXCEPTION – Some items were missing original itemized receipts.*

- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

*No exceptions noted.*

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

*No exceptions noted.*

- For each transaction, we compared the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*We noted no exceptions in the selected transactions.*

- For each transaction, we compared the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*We noted no exceptions in the selected transactions.*

### ***Travel and Expense Reimbursement***

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17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

*Management provided a listing of all travel and related expense reimbursements and represented that the listing was complete.*

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

*Policies were obtained. No amounts listed exceed GSA rates.*

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

*We noted no exceptions with the Association's written policies in the selected transactions.*

- Report whether each expense is supported by:
  - An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

*All tested items were for per diem and did not include receipts.*

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

*No exceptions noted.*

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

*We noted all required documentation was provided with each of the selected transactions, without exception.*

- Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*We noted no exceptions in the selected transactions.*

- Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions noted.*

## *Contracts*

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20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

*Management provided the requested listing and representation.*

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

*Five contracts were selected. A formal/written contract was provided to support the agreements and amounts paid.*

- Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:
  - If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
  - If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

*No noncompliance noted.*

- Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

*No amendments were noted in the selected contracts.*

- Selected the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

*No exceptions noted.*

- Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

*No exceptions noted.*

### *Payroll and Personnel*

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22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

*No exceptions noted.*

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

*All changes to pay rates/salaries were approved in writing and in accordance with policy.*

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*No exceptions noted.*

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

*Supervisory approvals were noted on all selections, without exception.*

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

*We observed the written leave records maintained for all selections, without exception.*

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

*The Association's established policy does not allow for payment of unused vacation and sick leave at termination.*

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

*We noted no exceptions with regards to payroll taxes and retirement contributions.*

***Other***

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26. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, we obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Per discussion with the management, there were no funds or assets misappropriated during the period.*

27. We observed whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

*We viewed the notice required by R.S. 24:523.1 posted on the Association's premises.*

28. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

*Not applicable – no exceptions noted.*

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 Statewide Agreed-Upon Procedures. 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.

This report is intended solely for the information and use of the LaSalle Community Action Association, Inc. and the Louisiana Legislative Auditor, and is not intended to be, and should not be, used by anyone other than the specified parties.

Respectfully,

*Johnson, Thomas + Cunningham, CPA's*  
Johnson, Thomas & Cunningham, CPA's

June 25, 2018  
Natchitoches, Louisiana

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Management's Response to Exceptions to  
Statewide Agreed-Upon Procedures  
For the Year Ended December 31, 2017

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

Item 1: The Association will update policies and implement procedures as needed to address the functions addressed below:

*Purchasing* – Procedures to ensure compliance with public bid law and required documentation to be maintained for bids and quotes.

*Contracting* – Procedures for defining types of services requiring written contracts, standards terms and conditions, legal review, approval and monitoring processes.

*Travel and Expense Reimbursement* – Clarification of travel reimbursement thresholds.

Item 13: The Association will establish procedures to control the usage of a signature stamp within the accounting department.

Item 15: The Association will endeavor to ensure that all purchases have an approved purchase order prior to the purchase being made and to ensure that all purchase orders are maintained with the invoices after payment.

Item 16: The Association will endeavor to ensure that itemized receipts are received and on file for all invoices prior to payment of invoices.