

# **Winn Parish Council on Aging, Inc.**

## **Annual Financial Report For the Year Ended June 30, 2024**



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May 6, 2025

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Winn Parish Council on Aging  
Winnfield, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Winn Parish Council on Aging, Inc., as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Winn Parish Council on Aging's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of 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.

### **Accountant's Responsibility**

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

We are required to be independent of the Winn Parish Council on Aging, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Basis for Adverse Conclusion**

As discussed in Note 12 to these financial statements, a former employee has allegedly stolen material amounts of resources from the Winn Parish Council on Aging, Inc. Efforts are underway to determine the full extent of the alleged theft but due to inherent limitations associated with this process and the



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## ***INDEPENDENT ACCOUNTANTS' REPORT***

***MAY 6, 2025***

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pervasive nature of inappropriate activity allegedly conducted by the formal employee, matters may exist that are not reflected in the financial statements. In addition, amounts that may be recovered through restitution or insurance policies can not be determined at the present time.

### **Adverse Conclusion**

Based on our review, due to the significance of the matter described in the Basis for Adverse Conclusion paragraph, the financial statements are not in accordance with accounting principles generally accepted in the United States of America.

### **Substantial Doubt About Ability to Continue as a Going Concern**

The accompanying financial statements have been prepared assuming that the Winn Council on Aging, Inc. will continue as a going concern. As discussed in Note 11, the Council on Aging has suffered recurring losses from operations, has an absence of available equity, and has stated that substantial doubt exists about the Council on Aging's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 11. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our conclusion is not modified with respect to this matter.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the accompanying Managements' Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

### **Supplemental Financial Information**

The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated May 6, 2025 on the results of our agreed-upon procedures.



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
May 6, 2025

# ***Winn Parish Council on Aging***

## ***Management's Discussion and Analysis For the Year Ended June 30, 2024***

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This section of The Winn Parish Council on Aging, Inc.'s annual financial report presents our discussion and analysis of the Winn Parish Council on Aging's financial performance during the year ended June 30, 2024.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present The Winn Parish Council on Aging, Inc.'s financial position and results of operations from differing perspectives, which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about The Winn Parish Council on Aging as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of The Winn Parish Council on Aging's assets and all of its liabilities (including long-term debt). Expenses incurred in connection with the operation of The Winn Parish Council on Aging's programs are reported as governmental activities. The governmental activities are financed by primarily grants.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding The Winn Parish Council on Aging's most significant activities and are not intended to provide information for The Winn Parish Council on Aging as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Winn Parish Council on Aging's funds are all classified as governmental funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of The Winn Parish Council on Aging's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **FINANCIAL ANALYSIS OF THE WINN PARISH COUNCIL ON AGING AS A WHOLE**

Government-wide financial data for The Winn Parish Council on Aging are presented as follows:

#### **Net Position**

A condensed version of the government-wide Statement of Net Position is presented as follows:

# ***Winn Parish Council on Aging***

## ***Management's Discussion and Analysis For the Year Ended June 30, 2024***

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	<b>June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Assets:</u></b>		
Current and Other Assets	\$ 20,152	\$ 13,382
Capital Assets	11,954	57,483
Total Assets	32,106	70,865
<b><u>Liabilities:</u></b>		
Current and Other Liabilities	47,424	42,115
Long-term Liabilities	4,203	4,407
Total Liabilities	51,627	46,522
<b><u>Net Position:</u></b>		
Invested in Capital Assets	11,954	57,483
Restricted	----	578
Unrestricted	(31,475)	(33,718)
Total Net Position	\$ (19,521)	\$ 24,343

As the presentation appearing above demonstrates, a deficit is reported for unrestricted net position. Net position is entirely composed of amounts invested in capital assets.

### **Changes in Net Position**

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

	<b>June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Operating Grants and Contributions	\$ 185,232	\$ 143,247
General Revenue:		
Unrestricted Grants and Contributions	246,627	202,130
Miscellaneous	32,503	30,125
Total Revenue	464,362	375,502

# ***Winn Parish Council on Aging***

## ***Management's Discussion and Analysis For the Year Ended June 30, 2024***

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	June 30,	
	2024	2023
<b><u>Program Expenses:</u></b>		
Support Services	101,257	175,755
Nutrition Services	148,356	108,613
Utility Assistance	----	----
Caregiver Support	30,742	51,962
General Senior Activities and Administration	227,871	140,797
Total Expenses	508,226	477,127
Change in Net Position	(43,864)	(101,625)
Net Position Beginning	24,343	125,968
Net Position Ending	\$ (19,521)	\$ 24,343

As presented above, the Winn Parish Council on Aging's net position decreased as a result of mishandling resources by the previous director.

### **FINANCIAL ANALYSIS OF THE WINN PARISH COUNCIL ON AGING'S FUNDS**

Financial performance of the various funds was consistent with the government-wide performance described above. The only difference were the effects of timing differences related to reporting capital assets and long-term liabilities associated with providing vacation benefits to employees.

### **GENERAL FUND BUDGET HIGHLIGHTS**

Budget were adopted in the manner prescribed by State Law.

### **CAPITAL ASSET ADMINISTRATION**

Capital asset activity was limited to depreciating existing capital assets.

### **DEBT ADMINISTRATION**

For the year ended June 30, 2024, there were no outstanding debts and long-term liabilities were limited to the obligation to provide accrued vacation pay to vested employees.

### **FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS**

At the present time, no significant factors are expected to affect further operations.

# **Winn Parish Council on Aging, Inc.**

## **Statement of Net Position**

**June 30, 2024**

	Governmental Activities
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 10
Receivables (net)	20,142
Capital Assets, Net of Accumulated Depreciation	
Non-Depreciable	-
Depreciable	11,954
<b>Total Assets</b>	<b>32,106</b>
<b><u>LIABILITIES</u></b>	
Cash Overdraft	24,720
Accounts Payable	22,704
Compensated Absences	4,203
<b>Total Liabilities</b>	<b>51,627</b>
<b><u>NET POSITION</u></b>	
Invested in Capital Assets	11,954
Unrestricted	(31,475)
<b>Total Net Position (deficit)</b>	<b>\$ (19,521)</b>

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



# **Winn Parish Council on Aging, Inc.**

## ***Statement of Activities***

***For the Year Ended June 30, 2024***

		Indirect	Program Revenue			Net (Expenses)
	Expenses	Expense Allocation	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
<u>Governmental Activities</u>						
Health and Welfare						
Support Services						
Information and Assistance	\$ 9,478	\$ 5,812	\$ -	\$ 6,145	\$ -	\$ (9,145)
Outreach	891	547	-	578	-	(860)
Transportation	24,069	14,753	-	15,603	-	(23,219)
Other Services	33,951	11,756	-	18,371	-	(27,336)
Nutrition Services						
Congregate Meals	49,108	16,774	-	36,669	-	(29,213)
Home Delivered Meals	64,536	17,938	-	82,387	-	(87)
National Family Caregiver Support						
Respite Care	14,959	9,164	-	19,993	-	(4,130)
Other Services	4,104	2,515	-	5,486	-	(1,133)
General Senior Activities and Administration	<u>307,130</u>	<u>(79,259)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(227,871)</u>
Total Governmental Activities	<u>508,226</u>	<u>-</u>	<u>-</u>	<u>185,232</u>	<u>-</u>	<u>(322,994)</u>
General Revenues						
Grants and Contributions not Restricted to Specific Programs						246,627
Miscellaneous						<u>32,503</u>
Total General Revenues						<u>279,130</u>
Change in Net Position						(43,864)
Net Position - Beginning						<u>24,343</u>
Net Position - Ending						<u>\$ (19,521)</u>

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

**Winn Parish Council on Aging, Inc.****Balance Sheet - Governmental Funds****June 30, 2024**

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	American Rescue Plan	Total Governmental Funds
<b>Assets</b>							
Cash and Cash Equivalents	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Receivables	1	3,910	3,545	7,716	4,970	-	20,142
Due From Other Funds	5,643	-	1,527	-	-	5,388	12,558
Prepaid Expenses	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 5,654</u>	<u>\$ 3,910</u>	<u>\$ 5,072</u>	<u>\$ 7,716</u>	<u>\$ 4,970</u>	<u>\$ 5,388</u>	<u>\$ 32,710</u>
<b>Liabilities and Fund Balance</b>							
<b><u>Liabilities</u></b>							
Cash Overdraft	\$ 24,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,720
Accounts Payable	8,206	-	5,072	4,038	-	5,388	22,704
Due to Other Funds	-	3,910	-	3,678	4,970	-	12,558
<b>Total liabilities</b>	<u>32,926</u>	<u>3,910</u>	<u>5,072</u>	<u>7,716</u>	<u>4,970</u>	<u>5,388</u>	<u>59,982</u>
<b><u>Fund Balance</u></b>							
Unassigned	(27,272)	-	-	-	-	-	(27,272)
<b>Total Fund Balances</b>	<u>(27,272)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,272)</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 5,654</u>	<u>\$ 3,910</u>	<u>\$ 5,072</u>	<u>\$ 7,716</u>	<u>\$ 4,970</u>	<u>\$ 5,388</u>	<u>\$ 32,710</u>

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

# **Winn Parish Council on Aging, Inc.**

## ***Reconciliation of Governmental Fund Balance to Net Position June 30, 2024***

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Total Fund Balances - Governmental Funds	\$ (27,272)
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(4,203)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>11,954</u>
Net Position of Governmental Activities	<u><u>\$ (19,521)</u></u>

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

# **Winn Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds For the Year Ended June 30, 2024**

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b><u>Revenues:</u></b>								
Intergovernmental								
Governor's Office of Elderly Affairs								
Parish Council on Aging Funds	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Senior Center	52,637	-	-	-	-	-	-	52,637
Supplemental Senior Center	14,455	-	-	-	-	-	-	14,455
Cenla Area Agency on Aging	-	40,697	36,069	81,787	25,479	79,534	-	263,566
In Kind Support	1,392	-	600	600	-	-	-	2,592
Public Support	58,415	-	-	-	-	-	-	58,415
Other	19	-	-	-	-	-	-	19
Total revenues	<u>226,918</u>	<u>40,697</u>	<u>36,669</u>	<u>82,387</u>	<u>25,479</u>	<u>79,534</u>	<u>-</u>	<u>491,684</u>
<b><u>Expenditures:</u></b>								
Current								
Salaries	18,316	59,664	20,369	24,623	22,099	37,265	-	182,336
Fringe	4,779	14,319	5,703	4,461	5,689	4,254	-	39,205
Travel	1,597	1,061	-	3,898	-	-	-	6,556
Operating Services	10,700	20,177	35,770	47,517	1,296	16,764	-	132,224
Operating Supplies	25,504	5,877	3,440	1,375	1,657	2,740	-	40,593
In Kind Labor	1,392	-	600	600	-	-	-	2,592
Other	69,266	159	-	-	-	17,291	-	86,716
Capital Expenditures	-	-	-	-	-	-	-	-
Total expenditures	<u>131,554</u>	<u>101,257</u>	<u>65,882</u>	<u>82,474</u>	<u>30,741</u>	<u>78,314</u>	<u>-</u>	<u>490,222</u>
<b><u>Other Financing Sources (Uses)</u></b>								
Operating Transfers In	73,191	60,560	29,213	87	5,262	-	-	168,313
Operating Transfers Out	(166,515)	-	-	-	-	(1,220)	(578)	(168,313)
Total Other Financing Sources (Uses)	<u>(93,324)</u>	<u>60,560</u>	<u>29,213</u>	<u>87</u>	<u>5,262</u>	<u>(1,220)</u>	<u>(578)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	2,040	-	-	-	-	-	(578)	1,462
<b>Fund balance - Beginning of Year</b>	<u>(29,312)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>578</u>	<u>(28,734)</u>
<b>Fund balance - End of Year</b>	<u>\$ (27,272)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (27,272)</u>

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

## **Winn Parish Council on Aging, Inc.**

### ***Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended June 30, 2024***

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Change in Fund Balances - Governmental Funds	\$	1,462
The liability associated with providing annual leave is reported when paid to employees by Governmental Funds but is reported when earned by employees on the Government wide presentation. This is the amount by which leave paid exceed leave earned.		
		203
Sales of capital assets are reported in Governmental Funds as revenues for the total sale. In the Government-Wide Statement of Activities, this value is reduced by the net of the asset and accumulated depreciation. This is the remaining depreciable value of the sold asset.		
		(27,322)
Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:		
Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	<u>(18,207)</u>	<u>(18,207)</u>
Change in Net Position - Government-Wide Statement of Activities	\$	<u>(43,864)</u>

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

# **Winn Parish Council on Aging**

## **Notes to Financial Statements**

**June 30, 2024**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Winn Parish Council on Aging, Inc. is a non-profit organization organized under the Laws of the State of Louisiana. The Winn Parish Council on Aging represents a portion of Central Louisiana that includes eight (8) parishes. The Winn Parish Council on Aging is governed by a Board of Directors and members of the Board are appointed by the governing bodies of various political subdivisions that lie within the boundaries of the Winn Parish Council on Aging.

The Winn Parish Council on Aging was organized in order to promote economic development and alleviate unemployment. Its activities are financed by Federal and State grants, as well as support from local governmental units. Since The Winn Parish Council on Aging is financed by governmental sources and, since its Board of Directors is appointed by various local governments, The Winn Parish Council on Aging is considered to be a quasi-governmental unit for financial reporting purposes. The accompanying financial statements were prepared in conformity with generally accepted accounting principles for governmental units.

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

#### **Financial Reporting Entity**

The Winn Parish Council on Aging is considered a legally separate stand-alone government as defined by Generally Accepted Accounting Standards. The reporting entity is composed of the activities that are under the direct control of the Board of Directors. The Winn Parish Council on Aging is not financially accountable for any organizations that maintain separate legal standing; therefore, it has no component units.

#### **Basic Financial Statements**

All of The Winn Parish Council on Aging's operations are classified as governmental activities. Governmental activities involve government services that are normally supported by intergovernmental revenues and certain fees. The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the Winn Parish Council on Aging's financial position and results of operations from differing perspectives which are described as follows:

#### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about The Winn Parish Council on Aging as a whole. The effect of interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fees, contributions associated with a particular function and most grants.

# **Winn Parish Council on Aging**

## **Notes to Financial Statements**

**June 30, 2024**

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### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Winn Parish Council on Aging's major funds are described as follows:

- General Fund – The general fund is the primary operating fund and is used to account for all governmental activities that are not required to be presented elsewhere.
- Title III B – Accounts for funds dedicated to providing supportive services for seniors.
- Title C-1 – Reports activity associated with providing nutrition services at congregate meal sites.
- Title C-2 – Reports activity associated with providing nutrition services consisting of home delivered meals.
- Title III E – Accounts for funds dedicated to providing support services for caregivers.

Typically restricted resources are used for qualifying expenditures when both restricted and unrestricted funds are available.

### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

# ***Winn Parish Council on Aging***

## ***Notes to Financial Statements***

***June 30, 2024***

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### **Accumulated Unpaid Vacation**

Annual leave is earned by employees at varying rates based on length of service. The amount of accumulated annual leave which can be carried forward at the end of the year is limited to a maximum of 45 days. Accrued leave is typically liquidated by the general fund.

### **Capital Assets**

Capital assets include significant acquisitions of facilities and equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions. Capital assets are depreciated using the straight-line method and useful lives ranging from 3 years to 39 years.

### **Interfund Receivables and Payables**

Amounts of cash held or disbursed by the General Fund on behalf of other funds are recorded as Interfund Payables and Receivables. These Interfund Payables and Receivables are eliminated from the government-wide financial statement presentation.

### **Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Winn Parish Council on Aging may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

### **Use of Estimates**

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

### **Budgets**

Budgets are adopted and occasionally amended by the Board of Directors in the manner prescribed by Louisiana Law and the Governor's Office of Elderly Affairs.

### **Fund Balances**

Portions of the fund balance are reported as restricted or committed. Restrictions that effect fund balance are imposed by external sources such as grantors or lenders. Commitments apply when the governing body sets aside resources for a particular purpose.



# **Winn Parish Council on Aging**

## **Notes to Financial Statements**

**June 30, 2024**

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### **Allocation of Indirect Expenses**

The Council reports all direct expenses by function and programs of functions in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct costs of the Administration function. Indirect costs, including travel, operating services, operating supplies, and other administrative costs are allocated using a budget tool provided by the Governor's Office of Elderly Affairs which is based primarily on the relationship of direct costs a program bears to the total direct costs of all programs.

### **NOTE 2 – INTERNAL BALANCES AND ACTIVITY**

The interfund receivables and payables at June 30, 2024 are as follows:

	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
General Fund	\$ 5,643	\$ ----
Special Revenue Funds:		
Title III-B	----	3,910
Title III C-1	1,527	----
Title III C-2	----	3,678
Title III-E	----	4,970
American Rescue Plan	5,388	----
Total	\$ 12,558	\$ 12,558

Various funds deposit cash into a single bank account and money is disbursed from the account on behalf of these funds. This commingling of resources results in the interfund receivables and payables presented above.

Operating transfers for the year ended June 30, 2024 are presented as follows:

	<b>Operating Transfers In</b>	<b>Operating Transfers Out</b>	<b>Net</b>
General Fund	\$ 73,191	\$ 166,515	\$ (93,324)
Special Revenue Funds:			
Title III-B	60,560	----	60,560
Title III C-1	29,213	----	29,213
Title III C-2	87	----	87
Title III-E	5,262	----	5,262
American Rescue Plan	----	1,220	(1,220)
Other	----	578	(578)
Total	\$ 168,313	\$ 168,313	\$ ----

The transfers described above consist of unrestricted resources that were transferred to various special revenue funds for the purpose of enhancing activities supported by those funds.

# **Winn Parish Council on Aging**

## **Notes to Financial Statements**

**June 30, 2024**

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### **NOTE 3 – CAPITAL ASSETS**

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Depreciable Capital Assets:</u>				
Buildings and Improvements	\$ 130,185	\$ ----	\$ 46,838	\$ 83,347
Less Accumulated Depreciation	(72,702)	(18,207)	(19,516)	(71,393)
Total Net of Depreciation	<u>\$ 57,483</u>	<u>\$ (18,207)</u>	<u>\$ 27,322</u>	<u>\$ 11,954</u>

Depreciable capital assets are limited to furniture, fixtures, equipment and improvements used in the administration of The Winn Parish Council on Aging's activities. Accordingly, depreciation expense, when applicable, is reported in the accompanying government-wide financial statements as a finance and administrative expense.

### **NOTE 4 - LONG-TERM LIABILITIES**

Long-term liabilities are limited to The Winn Parish Council on Aging's obligation to provide vacation pay to qualifying employees. Activity for the year ended June 30, 2024 is presented below:

	Accrued Leave Liability
Beginning of Year	\$ 4,407
Additions	----
Long-term Debt Retired	204
End of Year	<u>\$ 4,203</u>

### **NOTE 5 - ACCOUNTS RECEIVABLE**

Accounts receivable at year end consisted entirely of funding that originated with the State of Louisiana. Based on collection experience, no allowance for doubtful accounts was necessary.

### **NOTE 6 - COMPENSATION OF BOARD MEMBERS**

During the year, no compensation was paid to any member of the Winn Parish Council on Aging's Board of Directors.

### **NOTE 7 - CASH**

At June 30, 2024 the Winn Parish Council on Aging's cash balance is fully secured by FDIC insurance.

### **NOTE 8 - RISK MANAGEMENT:**

The Winn Parish Council on Aging is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These

# ***Winn Parish Council on Aging***

## ***Notes to Financial Statements***

***June 30, 2024***

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risks of loss are covered by a comprehensive commercial insurance policy and worker's compensation insurance. Claims resulting from these risks have historically not exceeded insurance coverage.

### **NOTE 9 – CONTINGENCES**

The Winn Parish Council on Aging receives state and federal assistance through various grant programs and contracts. Management is confident that all significant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

### **NOTE 10 – FUND BALANCE PRESENTATION**

Portions of fund balance reported as restricted represent funding source requirements that limit expenditure of resources to specific purposes. Committed fund balances have been set aside by resolution adopted by the governing body. Under the terms of the resolution, this portion of the fund balances can only be used to fund capital expenditures, including acquisition of facilities and vehicles.

### **NOTE 11 – GOING CONCERN ISSUES**

The Winn Council on Aging has experienced losses that have resulted in reporting a deficit for the general fund. In addition, current obligations exceed available resources. If these conditions persist it could inhibit the ability to meet obligations and sustain operations.

Management and the governing body have evaluated the situation and developed a plan to establish services levels that can be sustained with existing resources, while providing a sufficient surplus to eliminate deficits. The ability to continue as a going concern is dependent on the success of managements' plans. The financial statements do not include any adjustments that might be necessary if the Winn Council on Aging is unable to continue as a going concern.

### **NOTE 12 – EMPLOYEE THEFT**

An investigation has revealed that a former employee misappropriated approximately \$59,000 through unauthorized use of credit cards and other fraudulent means. Potential effects on the financial statements resulting from this matter are described as follows:

- Evidence indicates that the former employee may have inaccurately recorded transactions and manipulated the financial statements in an effort to conceal the theft.
- Because of the pervasive nature of the employee theft, additional fraud could exist that has not been identified.
- No provision for any recovery that may result from restitution or insurance proceeds is included in the accompanying financial statements.

Based on consideration of the factors described above, the financial statements could be materially misstated by an undetermined amount.

# **Winn Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **General Fund**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ 100,000	\$ 100,000	\$ 100,000	-
Senior Center	52,637	52,637	52,637	-
Supplemental Senior Center	14,456	14,456	14,455	(1)
Cenla Area Agency on Aging	-	-	-	-
In Kind Support	1,392	1,392	1,392	-
Public Support	16,003	16,000	58,415	42,415
Other	-	-	19	19
Total revenues	<u>184,488</u>	<u>184,485</u>	<u>226,918</u>	<u>42,433</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	17,726	37,254	18,316	18,938
Fringe	1,356	2,850	4,779	(1,929)
Travel	106	375	1,597	(1,222)
Operating Services	3,007	6,463	10,700	(4,237)
Operating Supplies	4,509	20,135	25,504	(5,369)
In Kind Labor	1,392	1,392	1,392	-
Other	1,231	2,270	69,266	(66,996)
Capital Expenditures	-	-	-	-
Total expenditures	<u>29,327</u>	<u>70,739</u>	<u>131,554</u>	<u>(60,815)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	-	-	73,191	73,191
Operating Transfers Out	(155,160)	(98,286)	(166,515)	(68,229)
Total Other Financing Sources (Uses)	<u>(155,160)</u>	<u>(98,286)</u>	<u>(93,324)</u>	<u>4,962</u>
Net Change in Fund Balances	1	15,460	2,040	(13,420)
Fund balance - Beginning of Year	<u>(29,312)</u>	<u>(29,312)</u>	<u>(29,312)</u>	<u>-</u>
Fund balance - End of Year	<u>\$ (29,311)</u>	<u>\$ (13,852)</u>	<u>\$ (27,272)</u>	<u>\$ (13,420)</u>

# **Winn Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III-B**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	-
Senior Center	-	-	-	-
Supplemental Senior Center	-	-	-	-
Cenla Area Agency on Aging	40,131	40,131	40,697	566
In Kind Support	-	-	-	-
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>40,131</u>	<u>40,131</u>	<u>40,697</u>	<u>566</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	105,827	54,862	59,664	(4,802)
Fringe	8,096	4,197	14,319	(10,122)
Travel	1,031	338	1,061	(723)
Operating Services	30,757	19,278	20,177	(899)
Operating Supplies	9,039	6,777	5,877	900
In Kind Labor	-	-	-	-
Other	6,783	3,181	159	3,022
Capital Expenditures	-	-	-	-
Total expenditures	<u>161,533</u>	<u>88,633</u>	<u>101,257</u>	<u>(12,624)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	121,402	48,502	60,560	12,058
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>121,402</u>	<u>48,502</u>	<u>60,560</u>	<u>12,058</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Winn Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III C-1**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	42,538	42,538	36,069	(6,469)
In Kind Support	600	600	600	-
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>43,138</u>	<u>43,138</u>	<u>36,669</u>	<u>(6,469)</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	18,571	20,367	20,369	(2)
Fringe	1,421	1,558	5,703	(4,145)
Travel	122	-	-	-
Operating Services	3,488	6,632	35,770	(29,138)
Operating Supplies	34,945	60,467	3,440	57,027
In Kind Labor	-	-	600	(600)
Other	2,028	2,929	-	2,929
Capital Expenditures	-	-	-	-
Total expenditures	<u>60,575</u>	<u>91,953</u>	<u>65,882</u>	<u>26,071</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	17,437	48,815	29,213	(19,602)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>17,437</u>	<u>48,815</u>	<u>29,213</u>	<u>(19,602)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Winn Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III C-2**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	92,588	92,588	81,787	(10,801)
In Kind Support	600	600	600	-
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>93,188</u>	<u>93,188</u>	<u>82,387</u>	<u>(10,801)</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	19,875	22,853	24,623	(1,770)
Fringe	1,520	1,748	4,461	(2,713)
Travel	5,164	4,288	3,898	390
Operating Services	12,034	9,617	47,517	(37,900)
Operating Supplies	52,897	53,187	1,375	51,812
In Kind Labor	-	-	600	(600)
Other	2,510	2,198	-	2,198
Capital Expenditures	-	-	-	-
Total expenditures	<u>94,000</u>	<u>93,891</u>	<u>82,474</u>	<u>11,417</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	812	703	87	(616)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>812</u>	<u>703</u>	<u>87</u>	<u>(616)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Winn Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III E**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	22,373	22,373	25,479	3,106
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>22,373</u>	<u>22,373</u>	<u>25,479</u>	<u>3,106</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	22,660	17,121	22,099	(4,978)
Fringe	1,734	1,310	5,689	(4,379)
Travel	1,462	-	-	-
Operating Services	3,198	2,312	1,296	1,016
Operating Supplies	818	1,068	1,657	(589)
In Kind Labor	-	-	-	-
Other	1,309	812	-	812
Capital Expenditures	-	-	-	-
Total expenditures	<u>31,181</u>	<u>22,623</u>	<u>30,741</u>	<u>(8,118)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	8,808	250	5,262	5,012
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>8,808</u>	<u>250</u>	<u>5,262</u>	<u>5,012</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# **Winn Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **American Rescue Plan**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ 79,534	\$ 79,534
Cenla Area Agency on Aging	54,715	79,534	-	(79,534)
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>54,715</u>	<u>79,534</u>	<u>79,534</u>	<u>-</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	24,430	37,669	37,265	404
Fringe	1,869	2,882	4,254	(1,372)
Travel	115	-	-	-
Operating Services	14,067	15,887	16,764	(877)
Operating Supplies	19,597	21,326	2,740	18,586
In Kind Labor	-	-	-	-
Other	1,338	1,786	17,291	(15,505)
Capital Expenditures	-	-	-	-
Total expenditures	<u>61,416</u>	<u>79,550</u>	<u>78,314</u>	<u>1,236</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	6,701	16	-	(16)
Operating Transfers Out	-	-	(1,220)	(1,220)
Total Other Financing Sources (Uses)	<u>6,701</u>	<u>16</u>	<u>(1,220)</u>	<u>(1,236)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Winn Parish Council on Aging, Inc.**

***Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the year ended June 30, 2024***

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Agency Head (Executive Director)

Purpose:	Joyce	Jennifer
	McElroy	Higgs
Compensation	\$ 4,167	\$ 50,000



May 6, 2025

INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To the Winn Parish Council on Aging  
Winnfield, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Winn Parish Council on Aging, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The Winn Parish Council on Aging's compliance with certain laws and regulations during the year ended June 30, 2024, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**PUBLIC BID LAW:**

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*During the current period, there were no transactions that met the scope of the public bid law.*

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

*Management provided a questionnaire completed by each active member of the Board. The questionnaires furnished a list of outside business interest and immediate family members.*

3. Obtain from management a listing of all employees paid during the period under examination.



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**WINN PARISH COUNCIL ON AGING, INC.**  
**MAY 6, 2025**

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*Management provided us with a listing of all employees paid during the period under examination.*

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

*None of the employees included on the list of employees provided by management agreed-upon Procedure 3 appeared on the list provided by management in agreed-upon Procedure 2.*

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.*

**BUDGETING**

6. Obtained a copy of the legally adopted budget and all amendments.

*Copies of the budget were provided.*

7. Trace the budget adoption and amendments to the minute book.

*Budget adoption was evident in the board minutes.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

*Budget variances were within limits imposed by State Law.*

**ACCOUNTING AND REPORTING**

9. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

**Finding 2024-001:**

*We randomly selected six items from the prenumbers check sequence. Supporting documentation was provided for none of the items.*

(b) determine if payments were properly coded to the correct fund and general ledger account.

**Finding 2024-001:**

*As supporting documentation was unavailable, it was not determined if transactions were coded properly.*

(c) determine whether payments received approval from proper authorities.

**Finding 2024-001:**

*No documentation was available to indicate if approval was made.*

**MEETINGS**

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

*The Winn Parish Council on Aging is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.*

**DEBT**

11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

*We inspected the bank deposits for the period under examination and noted no debt proceeds received.*

**ADVANCES AND BONUSES**

12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

*Our review of the payroll records and board minutes for the year found that no employees received payments that would constitute a bonus, advance or gift.*

**STATE AUDIT LAW**

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

**Finding 2024-002:**

*The current year report was not submitted by the deadline.*

**WINN PARISH COUNCIL ON AGING, INC.**  
**MAY 6, 2025**

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14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*There were no transactions that were subject to the public bid law.*

**PRIOR-YEAR COMMENTS**

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

*See Schedule of Prior Year Findings.*

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. 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 use of management the Winn Parish Council on Aging and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Rozier, McKay & Willis  
Certified Public Accountants

**WINN PARISH COUNCIL ON AGING**  
**SCHEDULE OF FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**2024-001 – DOCUMENTATION (ORIGINALLY REPORTED 2023)**

- **Condition** – Documentation was not available to support transactions selected for testing as part of the attestation engagement.
- **Criteria** – Retaining documentation to support each transaction is an important component of proper administration and essential to safeguarding assets.
- **Cause** – Prior management did not properly maintain records.
- **Effect** – Records are insufficient, and assets have been misappropriated as noted in 2024-001.
- **Recommendation** – Establish procedures to ensure proper filing of documents and record maintenance.

**2024-002 – FINANCIAL REPORTING (ORIGINALLY REPORTED 2024)**

- **Condition** – Due to poor recordkeeping and misappropriation committed by former management, additional time was needed to review and attestation procedures.
- **Criteria** – State law requires audits to be completed within six months of the year end.
- **Cause** – Additional time was needed to address problems associated with the actions of former management.
- **Effect** – Noncompliance with statutes requiring audits to be completed with six months.
- **Recommendation** – Revise accounting procedures to ensure preparation of complete and accurate financial statements within a reasonable period of time.

**2024-003 – EMPLOYEE THEFT (ORIGINALLY REPORTED 2024)**

- **Condition** – A substantial amount of resources were misappropriated by former management.
- **Criteria** – Proper procedures and oversight are needed to prevent misappropriation by properly safeguarding assets.
- **Cause** – Procedures in place were not sufficient to detect misappropriation within a reasonable period of time.
- **Effect** – Resources were misused and completion of financial reports was delayed.
- **Recommendation** – Establish procedures that will allow the Board of Directors to prevent misappropriation by monitoring financial affairs on a regular basis. Procedures that should be considered include:
  - Establish procedures for approving payments prior to disbursing funds. This could include requiring checks to be signed by a Member of the Board or requiring approval by a committee prior to issuing checks.
  - Review of each credit card statement, bank statement, and bank reconciliation as part of regular board meetings.
  - Conduct a review of financial statements, including comparison of budget and actual amounts at each board meeting.

**WINN PARISH COUNCIL ON AGING**  
**MANAGEMENT’S CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<b>SECTION I - Attestation Report</b>	
<b>Finding</b>	<b>Managements’ Response</b>
<p><b><u>2024-001: Documentation</u></b>  No documentation was available to support transactions selected for testing.</p> <p><b><u>2024-002: Financial Reporting</u></b>  Reporting was not completed by the deadline imposed by State Law.</p>	<p><b><u>2024-001: Documentation</u></b>  During the prior director’s management, records were not properly maintained. New management has taken corrective action to address these matters.</p> <p><b><u>2024-002: Reporting</u></b>  Difficulties resulting from the prior director’s mishandling of records and funds have extended the time needed to report. In the future, documents will be more readily available for timely reporting.</p>
<b>SECTION II - Review Report</b>	
<b>Finding</b>	<b>Managements’ Response</b>
<p><b><u>2024-003: Employee Theft</u></b>  Due to poor controls, a substantial amount of resources were misappropriated by former management.</p>	<p><b><u>2024-003: Employee Theft</u></b>  New management has taken a proactive approach to strengthening procedures, including implementing monitoring by the Board of Directors.</p>
<b>SECTION III –Management Letter</b>	
No findings were reported.	Response – N/A



**WINN PARISH COUNCIL ON AGING**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<b>SECTION I - Review Report</b>	
No findings were reported.	Response – N/A
<b>SECTION II - Attestation Report</b>	
<b>Finding</b>	<b>Managements' Response</b>
<u><b>2023-001: Budget Adoption</b></u> Minutes were not available to support adoption of original and amended budgets.	<u><b>2024-001: Budget Adoption</b></u> Resolved.
<u><b>2023-002: Documentation</b></u> Transactions selected for testing included an electronic payment that included the following deficiencies: <ul style="list-style-type: none"> <li>• Documentation was emailed to an email address that was only accessible by the former director.</li> <li>• The payment is an automatic draft that is not subject to an approval process before each payment is made.</li> </ul>	<u><b>2023-002: Documentation</b></u> See 2024-001.
<b>SECTION III –Management Letter</b>	
No findings were reported.	Response – N/A

# APPENDIX A

LOUISIANA ATTESTATION QUESTIONNAIRE  
FOR THE YEAR ENDED JUNE 30, 2024

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

Rozier, McKay & Willis  
160 Browns Bend Rd  
Alexandria, LA 71303

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2024 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐ N/A ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐ N/A ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐ N/A ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐ N/A ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐ N/A ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☐ No ☒ N/A ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐ N/A ☐

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☐ No ☐ N/A ☒

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐ N/A ☐

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐ N/A ☐

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐ N/A ☐

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes ☐ No ☒ N/A ☐

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

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

 Executive Director 5/9/2025 Date

# APPENDIX B

LEGISLATIVE AUDITOR'S FRAUD REPORTING TEMPLATE  
FOR THE YEAR ENDED JUNE 30, 2024

**AGENCY NAME: Winn Parish Council on Aging**

**FISCAL YEAR END: June 30, 2024**

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	An employee misappropriated funds for personal purposes.
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Unauthorized credit card transactions.
3	The amount of funds or approximate value of assets involved.	\$59,000
4	The department or office in which the fraud or misappropriation occurred.	Executive Director
5	The period of time over which the fraud or misappropriation occurred.	Approximately July, 2023 through June 2024
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Executive Director
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Jennifer Higgs
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	No
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	Not Applicable
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Yes
11	What is the status of the investigation at the date of the auditor's/accountant's report?	An investigation was conducted by the Attorney General's Office
12	If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	Yes
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	An arrest has been made and adjudication is pending.
14	Has restitution been made or has an insurance claim been filed?	Management intends to file insurance claims as soon as the investigators provide details necessary to complete the filing process.
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	No
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	Expenditures were not monitored in a manner that allowed payments on the unauthorized credit cards to be detected
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	All credit card accounts have been closed and the Board is monitoring payments to ensure that no unauthorized payments are made.