

**EVANGELINE COMMUNITY
ACTION AGENCY, INC.
Ville Platte, Louisiana**

**Financial Report
Year Ended January 31, 2023**

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KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT AUDITOR'S REPORT

Ms. Carleen Bellard, Executive Director, and
Members of the Board of Directors
Evangeline Community Action Agency, Inc.
Ville Platte, Louisiana

We have reviewed the accompanying financial statements of the Evangeline Community Action Agency, Inc. (Agency), (a nonprofit organization), which comprise the statement of financial position as of January 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of 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, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 Agency, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

Supplementary Information

The accompanying supplementary information on page 15 -17 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 29, 2023

FINANCIAL STATEMENTS

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Statement of Financial Position
January 31, 2023

ASSETS

Current assets:	
Cash	\$ 108,800
Grants receivable	<u>379</u>
Total assets	<u>\$ 109,179</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 10,100
Accrued salaries and related benefits	7,340
Deferred revenue	<u>9,707</u>
Total current liabilities	<u>27,147</u>
Net assets:	
Without donor restrictions	52,917
With donor restrictions	<u>29,115</u>
Total net assets	<u>82,032</u>
Total liabilities and net assets	<u>\$ 109,179</u>

See accompanying notes and independent accountant's review report.

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Statement of Activities
For the Year Ended January 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
Government grants	\$ -	\$ 408,522	\$ 408,522
Local grants and donations	1,000	-	1,000
Miscellaneous income	10,258	-	10,258
Net assets released from restrictions	<u>407,197</u>	<u>(407,197)</u>	<u>-</u>
Total revenues and other support	<u>418,455</u>	<u>1,325</u>	<u>419,780</u>
 Expenses:			
Program services -			
Energy assistance grants	80,589	-	80,589
Local grants	20,282	-	20,282
Head Start program	<u>17,000</u>	<u>-</u>	<u>17,000</u>
Total program services	117,871	-	117,871
Supporting services -			
Management and general	<u>278,527</u>	<u>-</u>	<u>278,527</u>
Total expenses	<u>396,398</u>	<u>-</u>	<u>396,398</u>
 Change in net assets	22,057	1,325	23,382
Net assets, beginning	<u>30,860</u>	<u>27,790</u>	<u>58,650</u>
Net assets, ending	<u>\$ 52,917</u>	<u>\$ 29,115</u>	<u>\$ 82,032</u>

See accompanying notes and independent accountant's review report.

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Statement of Functional Expenses
For the Year Ended January 31, 2023

	Program Services			Support Services	Totals
	Energy Assistance Grants	Local Grants	Head Start Program	Total Program Services Management and General	
Salaries	\$ 60,020	\$ -	\$ -	\$ 60,020	\$ 153,345
Payroll taxes	4,856	-	-	4,856	12,848
Total salaries and related expenses	64,876	-	-	64,876	166,193
Dues	-	-	-	-	1,040
Energy assistance	500	-	-	500	2,484
Food and nutrition	-	17,542	-	17,542	15,254
Insurance	250	-	-	250	4,365
Medical and dental	-	-	-	-	650
Miscellaneous	-	1,587	-	1,587	-
Professional fees	2,626	-	17,000	19,626	5,254
Rent	-	-	-	-	5,586
Repairs and maintenance	2,467	-	-	2,467	2,690
Seminars and workshops	3,616	-	-	3,616	95
Supplies and materials	1,610	1,153	-	2,763	39,169
Stipends	-	-	-	-	13,800
Telephone	1,588	-	-	1,588	2,697
Training	-	-	-	-	987
Travel	525	-	-	525	3,623
Utilities	2,531	-	-	2,531	2,553
Youth services	-	-	-	-	12,087
Total expenses	<u>\$ 80,589</u>	<u>\$ 20,282</u>	<u>\$ 17,000</u>	<u>\$ 117,871</u>	<u>\$ 278,527</u>

See accompanying notes and independent accountant's review report.

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Statement of Cash Flows
For the Year Ended January 31, 2023

Cash flows from operating activities:	
Change in net assets	\$ 23,382
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Change in operating assets:	
Grants receivable	1,852
Change in operating liabilities:	
Accounts payable	8,253
Accrued salaries and related benefits	(2,968)
Due to federal agencies	(34,073)
Deferred revenue	<u>(17,000)</u>
Net cash used by operating activities	(20,554)
Cash and cash equivalents, beginning	<u>129,354</u>
Cash and cash equivalents, ending	<u>\$ 108,800</u>

See accompanying notes and independent accountant's review report.

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Evangeline Community Action Agency, Inc. (Agency) is a non-profit organization, which was organized on February 25, 1965, and which shall continue in existence for a period of 99 years from that date unless dissolved earlier. The Agency receives grants from federal and state governments to conduct various community service programs and its primary purpose is to better the conditions under which people in the Evangeline Parish area live.

B. Financial Statement Presentation

The accompanying financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Net assets without donor restrictions represent expendable funds available for operations which are not otherwise limited by donor restrictions. Net assets with donor restrictions consist of contributed funds subject to specific donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Agency may spend the funds. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

C. Cash and cash equivalents

The Evangeline Community Action Agency, Inc. considers all highly liquid investments with an original maturity of three months or less at the date of acquisition to be cash equivalents.

D. Fixed Assets and Depreciation

Property and equipment are recorded at cost at the date of acquisition. Depreciation of equipment and buildings is calculated on the straight-line method over an estimated useful life of 5-40 years. The Agency maintains a threshold of \$5,000 or more for capitalizing assets.

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

E. Functional Expenses

The costs of program and supporting services are summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Certain costs, including salaries and related benefits, have been allocated among the programs and supporting services benefited. The allocation between functions for salaries and benefits is based on time and effort. Expenses are charged to each program based on direct expenditures incurred.

F. Compensated Absences

Vacation and sick leave are recorded as expenses of the period in which paid. Sick leave is accumulated at 1 1/2 day's pay per month but is not payable upon termination or resignation. Annual leave accumulates at the rate of 1 1/2 days per month after the first three months. Upon termination or resignation, a maximum of nine days can be paid to the employee. Also, only nine days can be carried over from year to year. Any liability Evangeline Community Action Agency, Inc. might have in this regard at January 31, 2023, is considered immaterial; therefore, no liability has been recorded in the financial statements.

G. Income Tax Status

The Agency qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service (IRS) as other than a private foundation. Accounting principles generally accepted in the United States of America require the Agency's management to evaluate tax positions taken and recognize a tax liability (or asset) if the Agency has undertaken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Agency, and has concluded that as of January 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Agency is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Agency's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2020, 2021, and 2022 are subject to examination by the IRS, generally for three years after they are filed.

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(2) Liquidity and Availability of Financial Assets

The following reflects the Agency's financial assets as of January 31, 2023, reduced by amounts not available for general use because of contractual restrictions within one year of the statement of financial position date:

Financial assets at January 31, 2023	\$ 109,179
Less those unavailable for general expenditure within one year, due to contractual restrictions -	
Restricted by donor with time or purpose restrictions	<u>(47,220)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 61,959</u>

As part of the Agency's liquidity management, the Agency maintains sufficient cash balances throughout the year through receipt of grants from Federal, State, and local agencies to support the Agency's objective to better the conditions under which people in the Evangeline Parish live through utility assistance and food programs.

(3) Grants Receivable

Grant receivable at January 31, 2023 consists of funds due from the U.S. Department of Health and Human Services - Community Block Grant program, in the amount of \$379.

(4) Concentration of Credit Risk

The Agency maintains cash account balances at financial institutions, which at times may exceed federally insured limits. Balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At January 31, 2023, the Agency's bank balances were fully secured and therefore, not exposed to custodial credit risk.

(5) Due To and From Other Funds

Individual program balances of due to and from other funds at January 31, 2023 are as follows. The following balances have been eliminated in the statement of financial position.

	<u>Due from other funds</u>	<u>Due to other funds</u>
Clearing Accounts	\$ 7,156	\$ 979
CSBG	2,370	7,937
Energy Assistance	<u>1,583</u>	<u>2,193</u>
	<u>\$ 11,109</u>	<u>\$ 11,109</u>

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(6) Operating Leases

The Evangeline Community Action Agency, Inc. leases various buildings under operating leases expiring in various years. The minimum annual commitments under these operating leases are considered to be immaterial.

(7) Net Assets with Donor Restrictions

Net assets with donor restrictions at January 31, 2023 in the amount of \$29,115 are restricted for specific purposes of the Energy Assistance Program.

(8) Net Assets Released from Restrictions

Detail of net assets released from restrictions for the year ended January 31, 2023 follows:

Purpose restrictions accomplished:	
Energy Assistance Grants	\$ 80,589
Local grants	31,081
Head Start Program	17,000
Community Services Block Grant	<u>278,527</u>
	<u>\$407,197</u>

(9) Compensation Paid to Members of the Board of Directors

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

(10) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments paid to the Executive Director, Carleen Bellard, for the year ended January 31, 2023 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 86,532
Payroll taxes	6,870
Registration	250
Hotel and meals	839
Mileage	151
	<u>\$ 94,642</u>

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(11) Commitments and Contingencies

The Agency's major source of revenue is grants from federal and state governmental entities. The use of these funds is restricted to the purpose set forth in the individual grant agreements. Such grant agreements are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of Evangeline Community Action Agency, Inc., such disallowances, if any, will not be significant.

There is no pending litigation against the Evangeline Community Action Agency, Inc. at January 31, 2023.

(12) Subsequent Events

The Agency has evaluated subsequent events through June 29, 2023, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

INDIVIDUAL PROGRAMS/FUNDS

Clearing Accounts

The clearing accounts which are used for the disbursement of accounts payable and payroll checks for all programs.

Community Service Block Grant

To account for the receipt and subsequent use of federal grant funds passed through the Louisiana Department of Labor to be used for administrative and other budgeted purposes.

Head Start Program

To account for the receipt and expenditure of funds received from the U.S. Department of Health & Human Services which provides educational, psychological, nutritional, medical, dental, and social services to needy pre-school children in the area.

Energy Assistance Grants

To account for the receipt and subsequent use of federal grant funds passed through the Louisiana Housing Finance Agency to be used for the payment of home energy bills for qualifying residents of the area.

Local Grants

To account for local funds received for local programs and discretionary spending.

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Combining Statement of Financial Position
January 31, 2023

	<u>Clearing Accounts</u>	<u>Community Services Block Grant</u>	<u>Head Start Program</u>
ASSETS			
Current assets:			
Cash	\$ 1,163	\$ 5,188	\$ 9,707
Grant receivable	-	379	-
Due from other funds	<u>7,156</u>	<u>2,370</u>	<u>-</u>
Total assets	<u>8,319</u>	<u>7,937</u>	<u>9,707</u>
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued salaries and related benefits	7,340	-	-
Deferred revenue	-	-	9,707
Due to other funds	<u>979</u>	<u>7,937</u>	<u>-</u>
Total current liabilities	<u>8,319</u>	<u>7,937</u>	<u>9,707</u>
Net assets:			
Without donor restrictions	-	-	-
With donor restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total net assets	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u>\$ 8,319</u>	<u>\$ 7,937</u>	<u>\$ 9,707</u>

<u>Energy Assistance Grants</u>	<u>Local Grants</u>	<u>Total</u>	<u>Eliminating Entries</u>	<u>Total</u>
\$ 32,325	\$ 60,417	\$ 108,800	\$ -	\$ 108,800
-	-	379	-	379
<u>1,583</u>	<u>-</u>	<u>11,109</u>	<u>(11,109)</u>	<u>-</u>
<u>33,908</u>	<u>60,417</u>	<u>120,288</u>	<u>(11,109)</u>	<u>109,179</u>
\$ 2,600	\$ 7,500	10,100	\$ -	\$ 10,100
-	-	7,340	-	7,340
-	-	9,707	-	9,707
<u>2,193</u>	<u>-</u>	<u>11,109</u>	<u>(11,109)</u>	<u>-</u>
<u>4,793</u>	<u>7,500</u>	<u>38,256</u>	<u>(11,109)</u>	<u>27,147</u>
-	52,917	52,917	-	52,917
<u>29,115</u>	<u>-</u>	<u>29,115</u>	<u>-</u>	<u>29,115</u>
<u>29,115</u>	<u>52,917</u>	<u>82,032</u>	<u>-</u>	<u>82,032</u>
<u>\$ 33,908</u>	<u>\$ 60,417</u>	<u>\$ 120,288</u>	<u>\$ (11,109)</u>	<u>\$ 109,179</u>

EVANGELINE COMMUNITY ACTION AGENCY, INC.
Ville Platte, Louisiana

Schedule of Grant Revenue
For the Year Ended January 31, 2023

Low-Income Home Energy Assistance	\$ 81,914
Community Services Block Grant	278,527
Emergency Food and Shelter National Board Program	31,081
Head Start Program	<u>17,000</u>
	<u>\$408,522</u>

**ATTESTATION REPORT
AND
QUESTIONNAIRE**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ms. Carleen Bellard, Executive Director, and
 Members of the Board of Directors of the
 Evangeline Community Action Agency, Inc.
 and the Louisiana Legislative Auditor
 Ville Platte, Louisiana

We have performed the procedures enumerated below on the Agency’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended January 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency’s management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Agency’s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended January 31, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency’s management.

The Agency provided us with the following list of expenditures made for grant awards received during the fiscal year ended January 31, 2023:

Federal, State, or Local Grant Name	AL No.	Amount
Community Services Block Grant	93.569	\$ 278,527
Headstart	93.600	17,000
Low-Income Home Energy Assistance	93.568	80,589
Emergency Food and Shelter National Board Program	97.024	17,542
Teen Outreach Program	-	993
Total expenditures		<u>\$ 394,651</u>

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

Selected six disbursements from each grant as required.

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

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

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

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

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

The selected disbursements were approved in accordance with the Agency's policies and procedures.

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

We compared documentation for each of the selected disbursements with program compliance requirements related to activities allowed or unallowed, eligibility, and reporting, and noted that the disbursements complied with the program requirements.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

Per inquiry of the Executive Director, there were no programs closed out during the year.

Open Meetings

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

Notice of meetings with agenda are posted on the door of the Agency.

Budget

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

Examined grant budgets for all programs noting that the purpose and duration of the grants was included. All grants were federal or local.

State Audit Law

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

The agency's report was submitted to the Legislative Auditor before the statutory due date of July 31st.

11. 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).

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

No prior year suggestions, recommendations, or comments were noted.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 29, 2023

APPENDIX A

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

6/28/2023 (Date Transmitted)

Kolder, Slaven & Company, LLC
P.O. Box 588
Ville Platte, La 70586

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/28/2023 (date) 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.

Federal, State, and Local Awards

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

Open Meetings

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

Yes No [] N/A []

Budget

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

Yes No [] N/A []

Reporting

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 []

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.

Callum D. ... Executive Director 10/28/23 Date