

LOUISIANA CENTER AGAINST POVERTY, INC.
LAKE PROVIDENCE, LOUISIANA

**REVIEW REPORT
AND
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AND AGREED-UPON PROCEDURES
As of and for the Year Ended June 30, 2025**

BY

**ROSIE D. HARPER
CERTIFIED PUBLIC ACCOUNTANT, LLP**

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LAKE PROVIDENCE, LOUISIANA**

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Lake Providence, Louisiana

**Review Report
And
Financial Statements
With Supplemental Information
And Agreed-Upon Procedures
As of and for the Year Ended June 30, 2025**

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Independent Accountant's Review Report

To the Board of Directors
Louisiana Center Against Poverty, Inc.
Tallulah, Louisiana

I have reviewed the accompanying financial statements of Louisiana Center Against Poverty, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity 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, I 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

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Louisiana Center Against Poverty, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am 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.

**Louisiana Center Against Poverty, Inc.
Independent Accountant's Review Report (Continued)**

Other Matters

Other Information

The accompanying supplemental information in Schedules 1 through 4 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 my review of the basic financial statements. Based on my review, I am not aware of any material modifications that should be made to the supplemental information. I have not audited the supplementary information and do not express an opinion on such information.



Rosie D. Harper
Certified Public Accountant

Monroe, Louisiana
November 14, 2025

FINANCIAL STATEMENTS

LOUISIANA CENTER AGAINST POVERTY, INC.

Statement A

Statement of Financial Position

June 30, 2025

Assets

Cash and Cash Equivalents	\$	31,951
Grant Receivable		63,226
Right of Use Asset		3,402
Property, Furniture, and Equipment, (Net, Note E)		<u>21,879</u>
Total Assets		<u><u>120,458</u></u>

Liabilities and Net Assets

Liabilities:

Accrued Liabilities		97,069
Lease Liability		<u>3,402</u>
Total Liabilities		<u>100,471</u>

Net Assets:

Without Donor Restrictions		19,987
With Donor Restrictions		<u>-</u>
Total Net Assets		<u>19,987</u>
Total Liabilities and Net Assets	\$	<u><u>120,458</u></u>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

LOUISIANA CENTER AGAINST POVERTY, INC
Statement of Activities
For the Year Ended
June 30, 2025

Statement B

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues and Gains	
Other Revenues	\$ 1,172
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	1,172
 Net Assets Released from Restrictions:	
Restrictions Satisfied by Payments	384,868
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	384,868
TOTAL REVENUE, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	386,040
Expenses	
General and Administrative Expenses	9,840
Program Expense	384,868
Total Expenses	394,708
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(8,668)

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS

Grants and Contracts	
State	384,868
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	(384,868)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	-
DECREASE IN NET ASSETS	(8,668)
NET ASSETS AT THE BEGINNING OF THE YEAR	28,430
 Other Changes in Net Assets	
Prior Period Adjustment	225
Total Other Changes in Net Assets	225
NET ASSETS AT THE END OF THE YEAR	\$ 19,987

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

LOUISIANA CENTER AGAINST POVERTY, INC.
Statement of Functional Expenses
For the Year Ended
June 30, 2025

	Without Donor Restrictions	Net Assets With Donor Restrictions Released From Restrictions		Total All Funds
	General	State Treasury	Total	
General & Administrative				
Personnel Costs				
Salaries and Wages	\$ -	\$ 124,061	\$ 124,061	\$ 124,061
Payroll Taxes and Other Fringe Benefits	-	4,768	4,768	4,768
Total Personnel Costs	-	128,829	128,829	128,829
Other Expenses				
Depreciation Expense	2,480	-	-	2,480
Insurance	-	2,325	2,325	2,325
Office Expenses and Supplies	1,014	3,780	3,780	4,794
Operating Costs	-	1,816	1,816	1,816
Printing and Copying	-	1,343	1,343	1,343
Professional Fees	-	13,387	13,387	13,387
Repairs and Maintenance	-	3,112	3,112	3,112
Rent Expense, Facilities and Office	-	789	789	789
Telephone	-	661	661	661
Travel	-	1,210	1,210	1,210
Utilities	-	2,602	2,602	2,602
Total Other Expenses	3,494	31,025	31,025	34,519
Total General & Administrative	3,494	159,854	159,854	163,348
Program Expenses				
Personnel Costs				
Salaries and Wages	\$ -	\$ 152,009	152,009	152,009
Payroll Taxes and Other Fringe Benefits	-	21,837	21,837	21,837
Total Personnel Costs	-	173,846	173,846	173,846
Other Expenses				
Depreciation Expense	4,813	-	-	4,813
Insurance	-	3,679	3,679	3,679
Office Expenses and Supplies	1,533	7,337	7,337	8,870
Operating Costs	-	5,560	5,560	5,560
Printing and Copying	-	2,607	2,607	2,607
Professional Fees	-	2,880	2,880	2,880
Repairs and Maintenance	-	6,042	6,042	6,042
Rent Expense, Facilities and Office	-	15,911	15,911	15,911
Telephone	-	1,283	1,283	1,283
Travel	-	818	818	818
Utilities	-	5,051	5,051	5,051
Total Other Expenses	6,346	51,168	51,168	57,514
Total Program Expenses	6,346	225,014	225,014	231,360
Total Functional Expenses	\$ 9,840	\$ 384,868	\$ 384,868	\$ 394,708

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements

LOUISIANA CENTER AGAINST POVERTY, INC.
Statement of Cash Flows
For the Year Ended
June 30, 2025

Operating Activities	<u>All Funds</u>
Change in Net Assets	\$ (8,668)
Adjustments to Reconcile Change in Unrestricted Net Assets to Net Cash Used by Operating Activities	
Decrease in Grant Receivables	43,861
Decrease in Accrued Liabilities	(9,347)
Decrease in Deferred Revenue	(37,500)
Provision for Depreciation	7,293
Prior Period Adjustment	225
Total Adjustments	<u>4,532</u>
Net Cash Used by Operating Activities	<u>(4,136)</u>
Net Decrease in Cash and Cash Equivalents	<u>(4,136)</u>
Net Decrease in Cash and Cash Equivalents	<u>(4,136)</u>
Cash and Cash Equivalents as of Beginning of Year	<u>36,087</u>
Cash and Cash Equivalents as of the End of Year	<u><u>\$ 31,951</u></u>
Supplemental Information:	
Non-Cash Transactions	
Decrease in Right of use Asset-Operating Lease	<u>\$ 3,402</u>
Decrease in Lease Obligation-Operating Lease	<u>\$ (3,402)</u>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

**Louisiana Center Against Poverty, Inc.
Lake Providence, Louisiana**

**Notes to the Financial Statements
As of and For the Year Ended June 30, 2025**

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Louisiana Center Against Poverty, Inc. is a nonprofit organization, organized to implement comprehensive programs addressing economic, education, and health problems in the parishes of Richland, East Carroll, Madison, Ouachita, and Morehouse. The organization's primary focus is elderly, mentoring and tutoring youth, in the area, concerning alcohol and drug abuse prevention, clothing and feeding, healthcare planning and prevention, job creation and economic development, and introduction and exposure to new and existing technologies.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Public Support and Revenue

To comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. The organization is funded substantially through state contracts and grants on an annual basis. The organization recognizes revenue, from contracts and grants, on pro-rata basis as predetermined by the funding agencies. Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be without restrictions unless restricted by the donor and are reported as net assets without donor restrictions.

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 and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Carrying values approximate their fair values because of short term maturities of the financial instruments.

Advertising

The Organization expenses advertising costs as they are incurred. For the year ended June 30, 2025, there was \$0 in advertising expense.

Louisiana Center Against Poverty, Inc.
Notes to Financial Statements (Continued)

Contributed Services

The organization receives significant services donated by members from the various communities it serves in conducting its programs. No amounts have been reflected in the financial statements for those services.

Property, Furniture, and Equipment

The Organization records donations of property, furniture and equipment as support at their fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Assets purchased by the Organization are recorded at costs.

The organization record, at cost, purchases of property and equipment in excess of \$5,000 as fixed assets. Donations of property and equipment are recorded at fair market value at the time of donation. Depreciation is calculated on the straight-line method over the useful lives of its respective assets.

Automobiles	5 Years
Computer Equipment	5 Years
Equipment	8 Years
Office Furniture	8 Years

Income Taxes

The organization is a nonprofit organization, exempt under section 501 (c) (3) of the internal revenue code and did not conduct unrelated business activities. Therefore, no provision for corporate income taxes has been included in the financial statements

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken 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 Organization, and has concluded that as of November 14, 2025, 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 Organization is subject to routine audits by Internal Revenue Service for the years ended June 30, 2025, 2024, and 2023; however, there are currently no audits for any tax period in progress.

Deferred Revenue

The Organization follows the deferred method of revenue recognition. Under the deferred method, grants and other revenue received during the year for expenses to be incurred in the following year are recorded as deferred revenue.

Louisiana Center Against Poverty, Inc.
Notes to Financial Statements (Continued)

NOTE B. CONTRACT/GRANT AWARDS

Louisiana Center Against Poverty, Inc. was funded as received funds through the following agencies by contracts and grant awards for June 30, 2025 as follows:

Funding Department	Funding Period	Contract Grant Amount	Previously Recognized	Recognized During Report	Total Expended	Balance
State of Louisiana:						
Act 397-LA Dept of the Treasury	07/01/2023 - 12/31/2024	\$ 400,000	\$ 390,858	\$ 9,142	\$ 400,000	\$ -
Act 397-LA Dept of the Treasury						
Passed through PEEPS	07/01/2024 - 06/30/2025	75,000	-	43,116	43,116	31,884
Act 4-LA Dept of the Treasury	07/01/2023 - 07/01/2025	100,000	-	56,865	56,865	43,135
Act 776-LA Dept of the Treasury	07/01/2023 - 07/01/2025	300,000	-	275,775	275,775	24,225
Total Contracts and Grants		<u>\$ 875,000</u>	<u>\$ 390,858</u>	<u>\$ 384,898</u>	<u>\$ 775,756</u>	<u>\$99,244</u>

NOTE C. CASH AND CASH EQUIVALENTS

For the year ended June 30, 2025, the Organization had the following cash and no cash equivalents:

Without Donor Restrictions	\$ 31,951
With Donor Restrictions	<u>-</u>
Total Cash and Cash Equivalents	<u>\$ 31,951</u>

NOTE D. RECEIVABLE-GRANTS

At June 30, 2025, the Organization had grant receivables from the Louisiana Department of Treasury as follows:

Act 397-LA Dept of the Treasury	\$ 5,616
Act 4-LA Dept of the Treasury	6,865
Act 776-LA Dept of the Treasury	50,745
Total Grants Receivable	<u>\$ 63,226</u>

NOTE E. OPERATING LEASE

The Organization applies Accounting Standards Codification (“ASC”) 842, Leases, in determining whether an arrangement or contains a lease at the lease inception. An arrangement is considered to include a lease if it conveys the right to control the use of identified property, plant, or equipment for a period of time in excess of twelve months in exchange for consideration. The Organization defines control of the asset as the right to obtain substantially all of the economic benefits from use of the identified asset.

The Organization had two leases in effect after the year ended June 30, 2025 and has determined that they are operating leases. A right-of-use (“ROU”) asset and a lease liability has been recorded in the financial statements for leases of more than twelve-month terms. ROU assets represent the Organization’s right to use leased assets over the term of the lease. Lease liabilities represent the Organization’s contractual obligation to make lease payments and are measured at the present value of the future lease payments

Louisiana Center Against Poverty, Inc.
Notes to Financial Statements (Continued)

NOTE E. OPERATING LEASE (Continued)

adjusted for any lease payments made to the lessor at or before commencement date, minus any lease incentives, and plus any initial direct costs.

ROU assets and lease liabilities are recognized at the lease commencement date. The Organization uses the rate implicit in the lease if it is determinable. When the rate implicit is not determinable, the Organization uses the incremental borrowing rate at the lease commencement date to determine the present value of the future lease payments. Lease terms may include renewal or extension options to the extent they are reasonably certain to be exercised. Lease expense is recognized on a straight-line basis over the lease term. To the extent a lease arrangement includes both lease and non-lease components, the components are accounted for separately.

The long-term lease arrangement is for office space. Payments under the lease arrangement is fixed. Lease expenses from operating leases for office space Lake Providence, Louisiana and Monroe, Louisiana were \$16,700 for the year ended June 30, 2025. The weighted average of the remaining lease terms is 1 year. Operating lease liability maturities as of June 30, 2025, are as follows calculated using the Organization's incremental borrowing rate of 7.75%:

<u>Years</u>	<u>Lease Payments</u>
2025	\$ 4,800
Total Undiscounted Liabilities	4,800
Less Imputed Interest	(1,398)
Total Lease Liability	<u>3,402</u>

NOTE F. FUNCTIONAL ALLOCATION OF EXPENSES

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

NOTE G. PROPERTY, PLANT AND EQUIPMENT

For the period ended June 30, 2025, the Organization had net property, plant and equipment totaling \$21,879. The following schedule reflects the balances in property, plant, and equipment at June 30, 2025:

	<u>7/1/2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2025</u>
Depreciable Assets				
Automobile	\$ 36,465	\$ -	\$ -	\$ 36,465
Total Depreciable Assets	36,465	-	-	36,465
Less Accumulated Depreciation				
Depreciation	(7,293)	(7,293)	-	(14,586)
Total Accumuated Depreciation	(7,293)	(7,293)	-	(14,586)
Net Depreciable Assets	29,172	(7,293)	-	21,879
Net Property, Plant, & Equipment	\$ 29,172	\$ (7,293)	\$ -	\$ 21,879

Louisiana Center Against Poverty, Inc.
Notes to Financial Statements (Continued)

NOTE H. RELATED PARTIES

Carolyn Hunt serves as the Executive Director of the agency, and her spouse, Danny Hunt is employed as the bookkeeper. The Board of Directors approved the appointment of the Executive Director and the bookkeeper.

NOTE I. BUDGET PRACTICES

The Organization prepares an annual budget that is approved by the Board of Directors. As a result, “budget to actual” comparative statements are presented as supplemental information.

NOTE J. LIQUIDITY MANAGEMENT

For the year ended June 30, 2025, the following financial assets could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 31,951
Grant Receivable	<u>63,226</u>
Total	<u><u>\$ 95,177</u></u>

As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

NOTE K. CONCENTRATION OF RISK

For the year ended June 30, 2025, the Louisiana Center Against Poverty, Inc. was subject to significant concentration risks due to the fact that ninety-nine percent (99%) of its funding consisted of contracts and grants received from the State of Louisiana.

NOTE L. PRIOR PERIOD ADJUSTMENT

At June 30, 2025, the Organization had prior period adjustments consisting of the following:

Overstated Expenses	\$ 225
Total	<u><u>\$ 225</u></u>

NOTE M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 14, 2025, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTAL INFORMATION



ROSIE D. HARPER

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors
Louisiana Center Against Poverty, Inc.

I have performed the procedures enumerated below on Louisiana Center Against Poverty, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2025, 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.

Louisiana Center Against Poverty, Inc. 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 Louisiana Center Against Poverty, Inc.'s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2025. 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 Louisiana Center Against Poverty, Inc.'s management.

Louisiana Center Against Poverty, Inc.'s provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended June 30, 2025:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount	Expended
Act 397-LA Dept of the Treasury	07/01/2023 - 12/31/2024	N/A	\$ 400,000	\$ 400,000
Act 397-LA Dept of the Treasury Passed through PEEPS	07/01/2024 - 06/30/2025	N/A	75,000	43,116
Act 4-LA Dept of the Treasury	07/01/2023 - 07/01/2025	N/A	100,000	56,865
Act 776-LA Dept of the Treasury	07/01/2023 - 07/01/2025	N/A	300,000	275,775
Total Expenditures			\$ 875,000	\$ 775,756

Each of the four grants reported in the above schedule were extended until November 14, 2025.

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

Louisiana Center Against Poverty, Inc.
Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

I examined supporting documentation for each of the twenty-four 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.

Each of the twenty-four disbursements were properly coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Louisiana Center Against Poverty, Inc.'s policies and procedures.

Inspection of documentation supporting each of the twenty-four selected disbursements indicated approvals from the executive director, the treasurer and the chairman of the board. In addition, each of the disbursements from the grants that were above \$5,000 were traced to Louisiana Center Against Poverty, Inc.'s budget where they were approved by the full board.

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.

Activities allowed or unallowed

I compared the documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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 Louisiana Center Against Poverty, Inc.'s financial records; and report whether the amounts in the close-out reports agree with Louisiana Center Against Poverty, Inc.'s financial records.

I examined the required close-out reports for each grant closed out during the period under review. I did not observe any discrepancy between the close-out reports and the agency's financial records.

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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting Law" available on the Legislative Auditor's website at [https://app.lla.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.lla.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

Non-applicable

Louisiana Center Against Poverty, Inc.
Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

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.

Louisiana Center Against Poverty, Inc. provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

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 December 20, 2024.

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). **Non-applicable**

Prior-Year Comments

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

I was engaged by Louisiana Center Against Poverty, Inc. to perform this agreed-upon procedures engagement and conducted my 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. I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on Louisiana Center Against Poverty, Inc.'s compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Louisiana Center Against Poverty, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on Louisiana Center Against Poverty, Inc.'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.



Rosie D. Harper
Certified Public Accountant
November 14, 2025

LOUISIANA CENTER AGAINST POVERTY, INC.
 Schedule of Board Members
 For the Year Ended
 June 30, 2025

Board Member	Title	Location
Leartrice Hawkins	Chairman	Lake Providence, Louisiana
Morgan Moss	Board Member	Rayville, Louisiana
Vickey Wilson	Board Secretary	Lake Providence, Louisiana
Carol Powell-Lexing	Board Member	Monroe, Louisiana
Rosie Armstrong	Board Member	Monroe, Louisiana

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

LOUISIANA CENTER AGAINST POVERTY, INC.
 Schedule of Compensation - Key Management
 For the Year Ended
 June 30, 2025

Job Title	Carolyn Hunt		Danny Hunt	
	Executive Director		Bookkeeper	
Salary	\$	54,400	\$	39,360
Benefits-Insurance		-		-
Benefits-Retirement		-		-
Other Benefits		-		-
Car Allowance		-		-
Vehicle provided by Government		-		-
Per Diem		-		-
Reimbursements		421		387
Registration Fees		-		-
Conference Travel		-		-
Continuing Professional Education Fees		-		-
Housing		-		-
Unvouchered Expenses		-		-
Special Meals		-		-
Total Compensation	\$	54,821	\$	39,747

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LOUISIANA CENTER AGAINST POVERTY, INC.
Statement of Activities-Budget to Actual
Louisiana Department of the Treasury
For the Year Ended
June 30, 2025

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Grants and Contracts	\$ 400,000	\$ 384,868	\$ 15,132
Total Revenue	<u>400,000</u>	<u>384,868</u>	<u>15,132</u>
Expenses			
Personnel Costs			
Salaries and Wages	257,172	276,070	(18,898)
Payroll Taxes and Other Fringe Benefits	<u>21,000</u>	<u>26,605</u>	<u>(5,605)</u>
Total Personnel Costs	278,172	302,675	(24,503)
Other Expenses	<u>121,828</u>	<u>82,193</u>	<u>39,635</u>
Total Expenses	<u>400,000</u>	<u>384,868</u>	<u>15,132</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.