

EAST CARROLL COMMUNITY ACTION AGENCY, INC.

LAKE PROVIDENCE, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2017

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
DECEMBER 31, 2017

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board
East Carroll Community Action Agency, Inc.
Lake Providence, Louisiana

We have reviewed the accompanying statement of financial position of East Carroll Community Action Agency, Inc. (a nonprofit organization) as of December 31, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization 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 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. 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.

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 conformity with accounting principles generally accepted in the United States of America.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information included in the accompanying Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

June 15, 2018

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	16,977
Accounts Receivable - Ad Valorem Tax	<u>79,144</u>

TOTAL CURRENT ASSETS 96,121

FIXED ASSETS

Furniture and Fixtures	2,702
Building Improvements	8,413
Less: Accumulated Depreciation	<u>(11,115)</u>

NET FIXED ASSETS -0-

TOTAL ASSETS 96,121

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Expenses	171
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TOTAL CURRENT LIABILITIES 171

NET ASSETS

Non-Restricted - Operations	95,950
Non-Restricted - Fixed Assets	<u>-0-</u>

TOTAL NET ASSETS 95,950

TOTAL LIABILITES AND NET ASSETS 96,121

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

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>UNRESTRICTED</u>
<u>REVENUES</u>	
Contributions/Grants	87,194
Contributions - In-Kind Donations	3,800
Ad Valorem Taxes	79,461
Miscellaneous	<u>4,526</u>
<u>TOTAL REVENUES</u>	<u>174,981</u>
<u>EXPENSES</u>	
Assistance to Individuals	137,452
Management	47,717
Fund-Raising	<u>-</u>
<u>TOTAL EXPENSES</u>	<u>185,169</u>
<u>INCREASE (DECREASE) IN NET ASSETS</u>	(10,188)
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>106,138</u>
<u>NET ASSETS - AT DECEMBER 31, 2017</u>	<u>95,950</u>

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

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JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017

CASH FLOWS (DEFICIT) FROM OPERATING ACTIVITIES:

CASH RECEIPTS

Donations/Grants	87,194
Ad Valorem Taxes	77,941
Miscellaneous Income	<u>4,526</u>

<u>TOTAL RECEIPTS</u>	169,661
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EXPENDITURES

Assistance to Individuals	26,355
Personnel	98,641
Office	8,393
Supplies	8,761
Travel	7,611
Other - Operating Expenses	15,435
Election Costs	<u>16,416</u>

<u>TOTAL EXPENDITURES</u>	<u>181,612</u>
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<u>NET CASH FLOWS (DEFICIT) FROM OPERATING ACTIVITIES</u>	(11,951)
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CASH FLOWS (DEFICIT) FROM INVESTING ACTIVITIES:

None	<u>-0-</u>
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CASH FLOWS (DEFICIT) FROM FINANCING ACTIVITIES:

Loan Payments	<u>-0-</u>
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<u>NET INCREASE (DECREASE) IN CASH</u>	(11,951)
--	----------

<u>CASH - JANUARY 1, 2017</u>	<u>28,928</u>
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<u>CASH - DECEMBER 31, 2017</u>	<u>16,977</u>
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Cash paid for income taxes and interest during the year was none.

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

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>EXPENSE</u>	<u>ASSISTANCE TO INDIVIDUALS</u>	<u>MANAGEMENT</u>	<u>FUND- RAISING</u>	<u>TOTAL</u>
Personnel	78,913.	19,728	-	98,641
Travel	6,089	1,522	-	7,611
Occupancy	3,018	782	-	3,800
Professional Fees	-	3,500	-	3,500
Supplies	7,009	1,752	-	8,761
Depreciation	64	16	-	80
Assistance to Individuals	26,355	-	-	26,355
Other	16,004	4,001	-	20,005
Election Costs	-	<u>16,416</u>	-	<u>16,416</u>
 <u>TOTALS</u>	 <u>137,452</u>	 <u>47,717</u>	 <u>-0-</u>	 <u>185,169</u>

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

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities

The East Carroll Community Action Agency, Inc. was created under the Economic Opportunity Act of 1964, as amended, to serve as the antipoverty agency, providing human services for the indigent and disadvantaged through research, planning, development, financing, implementation and evaluation of programs, either directly or through coordinating with other agencies, to attain social and economic independence for the benefit of all present and future generations of disadvantaged people in the parish. The East Carroll Community Action Agency, Inc. is managed by eighteen advisory board members.

The East Carroll Community Action Agency, Inc. receives substantially all of its revenue from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. The Agency administers the following programs, shown with their approximate percentage of revenues for the year ended December 31, 2017:

Community Services Block Grant (CSBG Fund) - Administers various programs to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Funding is provided by federal funds passed through the State of Louisiana, Louisiana Workforce Commission.

Home Energy Assistance Program (LI-HEAP Fund) - Provides assistance to low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Association of Community Action Partnerships, Inc.

Emergency Food and Shelter Fund - Provides funding to purchase food and shelter for people in emergency situations. Funding is provided by federal funds from the U.S. Department of Homeland Security.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Nature of Activities (Continued)

General Fund - Used for all funds that are not required to be reported in another fund. This is usually local contributions, administrative funds, etc.

Starting in 2014, the Agency received the proceeds of a two mill ad valorem tax approved by the voters of East Carroll Parish and the East Carroll Police Jury. The tax was for three years (2014, 2015 and 2016). The tax was renewed for another three years in 2017.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Parish government in early fall and are actually billed to the taxpayers by the Assessor in October or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the Tax Assessor of East Carroll Parish and are collected by the Parish Sheriff. The taxes are remitted to the Agency net of any deductions required by law.

That portion of the ad valorem taxes dedicated to the East Carroll Community Action Agency, Inc. was assessed to property owners in the parish at 2.0 mills for 2017.

Reporting Entity

The Agency is fiscally dependent on the East Carroll Parish Police Jury. The police jury owns, maintains and operates the building in which the Agency's office is located and provides funds for utilities and repairs of the Agency's office. In addition, the police jury's basic financial statements would be incomplete or misleading without the inclusion of the East Carroll Community Action Agency, Inc. For these reasons, the Agency was determined to be a component of the East Carroll Police Jury, the financial reporting entity.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Reporting Entity (Continued).

The accompanying financial statements present information only on the funds maintained by the East Carroll Community Action Agency, Inc. and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*, which is now codified under professional standards at FASB ASC 958. Under FASB ASC 958, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash Equivalents

Cash Equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. All cash and equivalents were fully insured by the FDIC.

Support and Revenue

Support for the Agency comes primarily from grants and donations.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as Increases in Unrestricted Net Assets if the restrictions expire in the same year in which the contributions are recognized.

Fixed Assets

The Agency follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$2,500. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Furniture and Equipment	5 to 15 Years
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The net fixed assets balance has been recorded as a separate component in unrestricted net assets.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Fund-raising expenses are not material.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S.A.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Estimates (Continued)

requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Accrued Leave Policy

The Agency does not record accrued leave due to employees as the amount is not material.

Income Taxes

The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, the Agency has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the year ended December 31, 2017.

Reserve for Bad Debts

The Agency uses the reserve method to record bad debts. At December 31, 2017, the reserve balance was \$-0-. Management reviews accounts receivable monthly for bad debts and believes no reserve is needed.

NOTE 2: DONATED SERVICES:

The Agency receives a significant amount of donated services from unpaid volunteers. No amounts have been recognized in the statement of activities because the criteria for recognition under professional accounting standards have not been satisfied.

NOTE 3: IN-KIND CONTRIBUTIONS:

Non-cash contributions required to be recorded, as they meet the criteria for recognition as contributions, are as follows:

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2017

NOTE 3: IN-KIND CONTRIBUTIONS: (Continued)

Occupancy Costs	<u>3,800</u>
<u>TOTAL</u>	<u>3,800</u>

Donated facilities are recognized as contributions in accordance with professional standards (FASB ASC 958-605-52-24) as the organization receives free use of its facilities. No other in-kind donations meet the requirements to be recognized as revenue under professional standards.

NOTE 4: COMMITMENTS AND CONTINGENCIES:

Contingent Liabilities - Grant Audit

The Agency receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the East Carroll Community Action Agency, Inc.'s financial position.

NOTE 5: ECONOMIC DEPENDENCY:

The Agency receives the majority of its revenue from funds provided through grants administered by the Federal and State of Louisiana governments. The grant amounts are appropriated each year and, if significant budget cuts are made at the Federal and/or State level, the amount of funds the Agency receives could be reduced significantly and have an adverse impact on its operations.

NOTE 6: ADVERTISING:

Advertising and promotion costs are expensed in the year incurred. Amounts incurred in the fiscal year ended December 31, 2017 are not material.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2017

NOTE 7: SUBSEQUENT EVENTS:

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed after the balance sheet date require disclosure in the accompanying notes. Management evaluated the activity of the Agency through June 15, 2018, the date the report was available for issue, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosures in the notes to the financial statements.

NOTE 8: UNCERTAIN TAX POSITIONS:

The Agency is subject to examination by various taxing authorities. Management has reviewed the Agency's activities and believes that no additional amounts or disclosures are needed, as the effect of any uncertain tax positions is not material to the financial statements. The tax returns for the years 2017, 2016, 2015, and 2014 are open for examination by various taxing authorities.

NOTE 9: RETIREMENT

All part-time employees of the Agency were covered under the Social Security system. Starting in 2015, all full-time employees of the Agency will be participants of the retirement plan maintained by the East Carroll Police Jury. The Agency contributed approximately \$8,145 to the retirement plan in 2017.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
 AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2017

AGENCY HEAD NAME/TITLE: MS. ROSE BROWN, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	41,955.48
Benefits-insurance	2,502.80
Benefits-retirement	4,031.07
Benefits- Medicare	608.42
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	292.63
Travel	-0-
Registration Fees	710.00
Conference travel	1,612.12
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To East Carroll Community Action Agency, Inc.

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of East Carroll Community Action Agency, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about East Carroll Community Action Agency, Inc.'s compliance with certain laws and regulations during the year ended December 31, 2017, included in the accompanying Louisiana Attestation Questionnaire. Management of East Carroll Community Action Agency, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

East Carroll Community Action Agency, Inc.'s federal and state awards for all federal programs for the fiscal year follows:

<u>Federal, State, or Local Grant Name</u>	<u>Period</u>	<u>CFDA No.</u>	<u>Expended Amount</u>
Low Income Home Energy Assistance	10-01-16 to 9-30-18	93.568	15,053
Community Services Block Grant	10-01-15 to 9-30-17	93.569	15,074
Emergency Food and Shelter	1-01-17 to 12-31-17	N/A	28,840
Community Services Block Grant	10-1-17 to 9-30-18	93.569	<u>28,227</u>
<u>Total Expenditures</u>			<u>87,194</u>

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

We selected eighteen (18) disbursements for testing.

3. For the items selected in Procedure 2, trace the eighteen disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the eighteen selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 2, determine if the eighteen disbursements are properly coded to the correct fund and general ledger account.

All eighteen of the payments were properly coded to the correct fund and general ledger account.

5. For the items selected in Procedure 2, determine whether the eighteen disbursements received approval from proper authorities.

Inspection of documentation supporting each of the eighteen selected disbursements indicated proper approvals on all the expenditures.

6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement, or contained in the grant agreement, if the program is not included in the Compliance Supplement, and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Activities allowed or unallowed

We reviewed the previously listed eighteen disbursements for types of services allowed or not allowed. All eighteen disbursements appear to be allowable under terms of the grant or contract and the compliance supplement.

Eligibility

We reviewed the previously listed eighteen disbursements for eligibility requirements. All eighteen disbursements meet the eligibility requirements of each grant and contract.

Reporting

We reviewed the previously listed eighteen disbursements for reporting requirements. All eighteen disbursements were properly reported under terms of the grant and contract.

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

We compared the close-out reports for two closed out programs with the Agency's financial records. The amounts reported on the close-out reports agreed to the Agency's financial records.

Open Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

East Carroll Community Action Agency, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of the East Carroll Community Action Agency, Inc. office building and/or place a notice in the newspaper of record. Two of the four 2017 board meeting notices were posted in the Agency's newspaper of record.

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

East Carroll Community Action Agency, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

10. Verify whether the Agency's prior year audit was timely filed in accordance with R.S. 24:513.

We reviewed the filing timeliness of the prior year audit and it was timely filed according to R.S. 24:513.

11. Inquire of management and report whether the Agency entered into any contracts with state funds as per R.S. 39:72.1 A(2) that were subject to public bid laws while the Agency was not in compliance with state audit law R.S. 24:513.

The Agency was in compliance with the state audit law.

Prior Comments and Recommendations

12. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the agreed-upon procedures engagement for the year ended December 31, 2016, it was reported that two payments were made without proper documentation. The comment relating to approval for proper documentation has been cleared as all eighteen tested disbursements had proper documentation.

We also had noted in the report for year ended December 31, 2016 that three of the four board of directors did not have evidence of compliance with open meetings law. During the year ended December 31, 2017, we noted two of the four board of directors meeting did not have evidence of compliance with open meetings law.

We were not engaged to perform, and did not perform, an audit, 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 of East Carroll Community Action Agency, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson, Perry, Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
June 15, 2018

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

JUNE 13, 2018 (Date Transmitted)

JOHNSON, PERRY, ROUSSEL & CUTHBERT, LLP (CPA Firm Name)
3007 ARMAND ST. (CPA Firm Address)
MONROE, LA 71201 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12-31-17 (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

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

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

Yes No

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

Yes No

Open Meetings

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

Yes No

Budget

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

Yes No

Reporting

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

Yes No

We do 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 [X] No []

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 [X] No []

Prior-Year Comments

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

Yes [X] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No []

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

Yes [X] No []

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

Yes [X] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [X] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [X] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [X] No []

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

<u>Barbara Henderson</u>	Secretary	6/13/18	Date
<u>N/A VACANT</u>	Treasurer	6/13/18	Date
<u>Jacqueline Foltz</u>	President	6/13/18	Date