

WEESE PROVIDERS CORPORATION

Batchelor, Louisiana

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

SEPTEMBER 30, 2025

Collins CPA Accounting & Consulting Services LLC

WEESE PROVIDERS CORPORATION
Batchelor, Louisiana

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 3
Financial Statements	
Statement of Financial Position	5
Statement of Activities	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9 - 12
Single Audit Reports	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	13
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the <i>Uniform Guidance</i>	15
Schedule of Expenditures of Federal Awards	18
Schedule of Findings and Questioned Costs	19
Summary Schedule of Prior Audit Findings and Questioned Costs	20

WEESE PROVIDERS CORPORATION
Batchelor, Louisiana

TABLE OF CONTENTS (Concluded)

	<u>Page</u>
Supplementary Information Schedules	
Schedule 1 – Schedule of Claims	22
Schedule 2 – Meals Served and Program Reimbursement	23
Schedule 3 – Schedule of Compensation, Benefits and Other Payments to Executive Director	24
State Reporting Section	
Independent Accountant’s Report on Applying Statewide Agreed-upon Procedures	25

**COLLINS CPA
ACCOUNTING &
CONSULTING SERVICES
L.L.C.**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Weese Providers Corporation
Batchelor, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Weese Providers Corporation (the Organization)** (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **Weese Providers Corporation**, as of September 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are



P.O. Box 1855
Harvey, LA 70059
United States

PHONE (504) 343-4982
FAX (504) 433-9354
E-MAIL collinscpa@cox.net

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

required to be independent of **Weese Providers Corporation** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Weese Providers Corporation's** ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and time of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are also not a required part of the basic financial statements.

The schedule of expenditures of federal awards, the schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, the schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2026, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing,

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Collins CPA

Collins CPA Accounting & Consulting Services LLC
New Orleans, Louisiana
March 29, 2026

WEESE PROVIDERS CORPORATION

**Statement of Financial Position
September 30, 2025**

ASSETS

Current Assets

Cash - unrestricted (note 2)	\$	6,037
Cash - restricted (note 2)		18,990
Total cash in bank		<u>25,027</u>
Reimbursements receivable (note 3)		
Accounts receivable		84,991
Total current assets		<u>110,018</u>

TOTAL ASSETS \$ 110,018

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	2,073
Accrued salaries and wages		13,511
Payroll taxes payable		4,482
Due to General Fund (note 4)		773
Due to providers (note 5)		69,901
Total current liabilities	\$	<u>90,740</u>

Net Assets

Without donor restrictions:		
Undesignated		19,278
Total net assets		<u>19,278</u>

TOTAL LIABILITIES AND NET ASSETS \$ 110,018

See accompanying notes and independent auditor's report.

WEESE PROVIDERS CORPORATION

Statement of Activities

For the Year Ended September 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues			
Federal Financial Assistance through the Louisiana Department of Education:			
Administrative reimbursement		185,243	185,243
Program reimbursement		900,703	900,703
Other Income	155		155
Net assets released from restrictions:			
Restrictions satisfied by payment	1,085,946	(1,085,946)	
Total Support and Revenues	1,086,101	-	1,086,101
Expenses			
Program Services			
Meals served - Providers	903,671		903,671
Supporting Services			
Management and general	179,951		179,951
Operational services	26,422		26,422
Contractual services	8,861		8,861
Total Expenses	1,118,905	-	1,118,905
Change in Net Assets	(32,804)	-	(32,804)
Net Assets - Beginning of Year	52,082	-	52,082
Net Assets - End of Year	19,278	-	19,278

See accompanying notes and independent auditor's report.

WEESE PROVIDERS CORPORATION

**Statement of Functional Expenses
For the Year Ended September 30, 2025**

	<u>Program Service Expense</u>	<u>Supporting Services Expense</u>	<u>Fundraising Expense</u>	<u>Totals</u>
EXPENSES				
Personnel services		\$ 154,011	\$ -	\$ 154,011
Employee benefits & Payroll taxes		25,940		25,940
Accounting costs		3,611		3,611
Advertising (Note 11)		100		100
Auditing costs		5,250		5,250
Bank fees		465		465
Copier Rental		1,337		1,337
Insurance		851		851
Interest and penalties		12,720		12,720
Office expenses		5,892		5,892
Telephone		4,637		4,637
Training		182		182
Travel		237		237
CACFP provider payments	\$ 903,671			903,671
Total non-personnel costs	<u>\$ 903,671</u>	<u>\$ 215,234</u>	<u>\$ -</u>	<u>\$ 1,118,905</u>
Total Expenses	<u>\$ 903,671</u>	<u>\$ 215,234</u>	<u>\$ -</u>	<u>\$ 1,118,905</u>

See accompanying notes and independent auditor's report.

WEESE PROVIDERS CORPORATION

Statement of Cash Flows

For the Year Ended September 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	(32,804)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Decrease in accounts receivable		109,123
Decrease in accounts payable		<u>(86,600)</u>
Net cash provided by operating activities		<u>22,523</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Increase in investing activities		<u>-</u>
Net cash provided by investing activities		<u>-</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Increase in proceeds from borrowing		<u>-</u>
Net cash provided by financing activities		<u>-</u>

Net decrease in cash and cash equivalents \$ (10,281)

Cash - October 1, 2024 \$ 35,308

Cash - September 30, 2025 \$ 25,027

See accompanying notes and independent auditor's report.

Weese Providers Corporation
Notes to the Financial Statements
For the Year Ended September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION

Weese Providers Corporation, (the Organization) is a nonprofit organization operating under the provisions of the Louisiana Non-Profit Corporation Law, Louisiana Revised Statute 12:201- 12:269 (1950 as amended) and chartered by the Secretary of State. It was organized exclusively for educational and/or charitable purposes, including but not limited to the administration of the Child Care Food Program, Section 17 of the National School Lunch Act. Under the provisions of this program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. **Weese Providers Corporation** through its personnel monitors the composition of the meals to assure nutritional values, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children.

B. BASIS OF ACCOUNTING AND FINANCIAL PRESENTATION

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Support and Revenue

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Weese Providers Corporation
Notes to the Financial Statements
For the Year Ended September 30, 2025

Income Taxes

The Organization is a not-for-profit organization that is exempt from 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. There was no unrelated business income for the year ended September 30, 2025.

C. NET ASSETS RELEASED FROM RESTRICTIONS

Expiration of temporary restrictions of net assets (i.e., donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.

D. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the 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 may differ from those estimates.

E. REIMBURSEMENTS AND ACCOUNTS RECEIVABLE

Management deems all reimbursements and accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when the determination is made.

F. FUNCTIONAL EXPENSES

The cost of providing the program services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

G. EQUIPMENT AND FURNITURE

The Organization's equipment and furniture was expensed when purchased as each purchase did not exceed \$1,000 which is the capitalization policy. No depreciation was calculated.

H. INCOME TAXES

Weese Providers Corporation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in these financial statements.

Weese Providers Corporation
Notes to the Financial Statements
For the Year Ended September 30, 2025

I. STATEMENT OF CASH FLOWS

The Organization is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

J. LIQUIDITY MANAGEMENT

As of September 30, 2025, **the Organization** has financial assets of \$25,027 in cash, with \$18,990 subject to donor restrictions and a remaining balance of \$6,037 which could be made readily available within one year of the statement of financial position date to meet general expenditures. As a part of its liquidity management, the organization has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due.

NOTE 2 – CASH

At September 30, 2025, **the Organization** has cash (book balances) totaling \$25,027, which are in noninterest-bearing demand accounts. The deposits are stated at costs, which approximate market and are insured by the Federal Deposit Insurance Corporation up to \$250,000.

NOTE 3 - REIMBURSEMENTS RECEIVABLE

Reimbursements receivable represent reimbursements due from the Louisiana Department of Education for meals served during the month of September 2025.

Provider Reimbursement Receivable	\$ 69,901
Administrative Reimbursement Receivable	<u>15,090</u>
- Total Reimbursements Receivable	\$ 84,991

NOTE 4 – DUE TO GENERAL FUND

During the year, the Organization transferred \$772 from the General Fund to the Fire Marshal fund for fire inspections of provider homes. These funds will be reimbursed to the General Fund by the providers.

NOTE 5 - CONCENTRATION OF REVENUES

The Organization receives a its revenues from one major source, the Louisiana Department of Education. Revenue is based on the number of meals served by providers to children at the approved meal rates. Meal rates are determined on July 1 of each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the Schedule of Meals Served and Program Reimbursements. The revenue from this source

Weese Providers Corporation
Notes to the Financial Statements
For the Year Ended September 30, 2025

represents mainly 100.0% of the organization's total revenues during the year ended September 30, 2025.

NOTE 6 - DUE TO PROVIDERS

Due to providers represents amounts owed to providers for the cost of meals served during the month of August and September 2025.

NOTE 7 – OFFICE SPACE

The Organization's office space is located at 8253 Louisiana Highway 418, Batchelor, Louisiana is donated by the Executive Director. The Organization is not required to pay a lease on the property. Management determined the value was not material to the financial statements.

NOTE 8 - SIMPLIFIED EMPLOYEE PENSION PLAN (SEP)

The SEP is a business retirement plan that allows the employer to contribute tax-deductible dollars to the employee's retirement account. Distribution of the SEP Plan is dependent upon availability of the funds within the approved budget of the CACFP program. Each eligible employee gets the same percentage contribution, zero to 25%, of their individual compensation. Annual contributions to the SEP are not mandatory. There were no contributions made during the period under audit.

NOTE 9 - BOARD OF DIRECTORS

The management of **Weese Providers Corporation** is vested in a Board of Directors which consists of seven members who serve without compensation.

NOTE 10 - BOARD DESIGNATION OF ASSETS

At September 30, 2025, **the Organization's** Board has not designated any portion of net assets for specific purposes.

NOTE 11 - ADVERTISING

At September 30, 2025, **the Organization** incurred \$100 in advertising costs for programming purposes.

NOTE 12- SUBSEQUENT EVENTS

Management is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. Management performed such an evaluation through March 29, 2026 the date the financial statements were available to issue and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

**INDEPENDENT AUDITOR'S REPORTS
REQUIRED BY *GOVERNMENT AUDITING
STANDARDS AND UNIFORM GUIDANCE***

**COLLINS CPA
ACCOUNTING &
CONSULTING SERVICES
L.L.C.**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Weese Providers Corporation
Batchelor Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of **Weese Providers Corporation** (a nonprofit organization), which comprise the statements of financial position as of September 30, 2025, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon, dated March 29, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Weese Providers Corporation's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Weese Providers Corporation's** internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.



P.O. Box 1855
Harvey, LA 70059
United States

PHONE (504) 343-4982
FAX (504) 433-9354
E-MAIL collinscpa@cox.net

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Weese Providers Corporation's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Weese Providers Corporation's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Weese Providers Corporation's** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Collins CPA Accounting & Consulting Services LLC

New Orleans, Louisiana

March 29, 2026

**COLLINS CPA
ACCOUNTING &
CONSULTING SERVICES
L.L.C.**

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

To the Board of Directors
Weese Providers Corporation
Batchelor, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Weese Providers Corporation's** compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of **Weese Providers Corporation's** major federal programs for the year ended September 30, 2025. The organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Weese Providers Corporation.** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit*



P.O. Box 1855
Harvey, LA 70059
United States

PHONE (504) 343-4982
FAX (504) 433-9354
E-MAIL collinscpa@cox.net

Requirements for Federal Awards (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Weese Providers Corporation** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Weese Providers Corporation's** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules, and provisions of contracts or grant agreements applicable to **Weese Providers Corporation's** federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Weese Providers Corporation's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Weese Providers Corporation's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Weese Providers Corporation's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Weese Providers Corporation's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Weese Providers Corporation's** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Collins CPA

Collins CPA Accounting & Consulting Services LLC
New Orleans, Louisiana
March 29, 2026

WEESE PROVIDERS CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Federal Grantor/ Pass-Through Grantor/ Program Name	Federal CFDA Number	Agency or Pass- through Number	Federal Expenditures September 30, 2025
U.S. Department of Agriculture: Pass-through program from: Louisiana Department of Education Child and Adult Care Food Program (FDCHP)	10.558	N/A	\$682,227
Total Expenditures			\$682,227

Notes to Schedule of Expenditures of Federal Awards

Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of **Weese Provider Corporation's** and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

A. Basis of Presentation

The accompanying schedule of expenditures of federal award include the federal grant activity of **Weese Provider Corporation.** and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Uniform Guidance, "Audits of States, Local Governments, and Non-Profit Organizations."*

B. Accrued Reimbursement

Federal awards are on a cost reimbursement basis.

C. Federal Indirect Cost Rate

Weese Provider Corporation. did not elect to use the 10% de minimis federal indirect cost rate for the year ended September 30, 2025.

D. Subrecipients

Weese Provider Corporation did not provide federal funds to any subrecipients during the year ended September 30, 2025.

WEESE PROVIDERS CORPORATION
 Schedule of Findings and Questioned Costs
 For the Year Ended September 30, 2025

SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- * Material weakness(es) identified? ___yes X_no
- * Control deficiencies identified that are not considered to be material weaknesses? ___yes X_none reported

Noncompliance material to financial statements noted? ___yes X_no

Federal Awards:

Internal control over major programs:

- * Material weakness(es) identified? ___yes X_no
- * Control deficiencies identified that are not considered to be material weaknesses? ___yes X_none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported under the Uniform Guidance? _____yes X_no

Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.558	Child and Adult Care Food Program (FDCHP)

The threshold for distinguishing types A & B programs was program expenditures exceeding \$750,000

Auditee qualified as low-risk auditee? _____yes X_no

WEESE PROVIDERS CORPORATION
Schedule of Findings and Questioned Costs
Year Ended September 30, 2025

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The auditor’s report expresses an unmodified opinion on the financial statements.

No significant deficiencies or material weaknesses identified in internal accounting control.

No instances of noncompliance material to the financial statements were disclosed during the audit

SECTION II - FINANCIAL STATEMENT AUDIT

No findings or questioned costs for the year ended September 30, 2025

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS

No findings or questioned costs for the year ended September 30, 2025.

SECTION IV - MANAGEMENT LETTER

Not Applicable

WEESE PROVIDERS CORPORATION
Schedule of Prior Year Audit Findings and Questioned Costs
Year Ended September 30, 2025

Findings and Questioned Costs – Financial Statements Audit

None

Findings and Questioned Costs – Major Federal Award Programs

None

SUPPLEMENTARY INFORMATION SCHEDULES

**Schedule of Claims
Year Ended September 30, 2025**

REIMBURSEMENTS ALLOWABLE

Administrative	\$ 464,039
Program	<u>900,703</u>

\$ 1,364,742

REIMBURSEMENTS CLAIMED AND RECEIVED

Administrative	\$ 464,039
Program	900,703

Total \$ 1,364,742

OVER (UNDER) CLAIM

Administrative	
Program	
Total net assets	\$ <u><u>-</u></u>

TOTAL OVER (UNDER) CLAIMED

\$ -

See accompanying notes and independent auditor's report.

WEESE PROVIDERS CORPORATION

Schedule of Meals Served and
 Program Reimbursement
 Year Ended September 30, 2025

OCTOBER 1, 2024 TO JUNE 30, 2025	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	13,741	101,405	62,508	109,287	286,941
Less: Meals refunded by sponsor					
Net meals allowed	13,741	101,405	62,508	109,287	286,941
Reimbursement rate	1.6600	3.1500	0.9300	3.1500	
Reimbursement based on rate	\$ 22,810	\$ 319,426	\$ 58,132	\$ 344,254	\$ 744,622
JULY 1, 2025 TO SEPTEMBER 30, 2025	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	3,971	24,845	36,061	37,597	102,474
Less: Meals refunded by sponsor					
Net meals allowed	3,971	24,845	36,061	37,597	102,474
Reimbursement rate	1.7000	3.2200	0.9600	3.2200	
Reimbursement based on rate	\$ 6,751	\$ 80,001	\$ 34,619	\$ 121,062	\$ 242,433
TOTAL MEALS CLAIMED	17,712	126,250	98,569	146,884	389,415
TOTAL MEALS ALLOWED	17,712	126,250	98,569	146,884	389,415
PROGRAM REIMBURSEMENT CLAIMED	\$ 29,561	\$ 399,427	\$ 92,751	\$ 465,316	\$ 987,055
PROGRAM REIMBURSEMENT ALLOWED	\$ 29,561	\$ 399,427	\$ 92,751	\$ 465,316	\$ 987,055
MEALS OVERCLAIMED AND REFUNDED TO LDOE					\$ -

See accompanying notes and independent auditor's report.

WEESE PROVIDERS CORPORATION

**Schedule of Compensation, Benefits, and Other Payments
to Executive Director
For the Year Ended September 30, 2025**

MS. THI JUAN WELLS, EXECUTIVE DIRECTOR

PURPOSE	AMOUNT
Salary	\$ 53,771
Benefits - Retirement	3,334
Benefits - Medicare	780
Travel	237
TOTAL	\$ <u>58,122</u>

See accompanying notes and independent auditor's report.

**COLLINS CPA
ACCOUNTING &
CONSULTING SERVICES
L.L.C.**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

To the **Board of Directors of
Weese Providers Corporation
and the Louisiana Legislative Auditor:**

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period October 1, 2024 through September 30, 2025. **Weese Providers Corporation's** management is responsible for those C/C areas identified in the SAUPs.

Weese Providers Corporation 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 C/C areas identified in LLA's SAUPs for the fiscal period **October 1, 2024 through September 30, 2025**. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This 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:

Written Policies and Procedures

I obtained from management its written policies and procedures utilized in the operations of the organization. Because the organization's public funds are federal major program funds received for the Child and Adult Care Food Program, they are subject to testing



P.O. Box 1855
Harvey, LA 70059
United States

PHONE (504) 343-4982
FAX (504) 433-9354
E-MAIL collinscpa@cox.net

under the Single Audit and therefore AUP categories including written procedures are mainly covered under the pass-through agency agreement, FNS instruction 796-2, *Financial Management-Child and Adult Care Food Program*, and the *federal Compliance Supplement*.

Budgeting

Comment: No exceptions were found as a result of this procedure.

Purchasing

Comment: No exceptions were found as a result of this procedure.

Disbursements

Comment: No exceptions were found as a result of this procedure.

Receipts/Collections

Comment: No exceptions were found as a result of this procedure.

Payroll/Personnel

Comment: No exceptions were found as a result of this procedure.

Contracting

Comment: No exceptions were found as a result of this procedure.

Credit Cards

Comment: No exceptions were found as a result of this procedure.

Travel and Expense Reimbursement

Comment: No exceptions were found as a result of this procedure.

Ethics

Comment: Not Applicable

Debt Service

Comment: Not Applicable

Information Technology Disaster Recovery/Business Continuity

Comment: No exceptions were found as a result of this procedure.

Sexual Harassment

Comment: Not Applicable

Board

Obtained and inspected the board minutes for the fiscal period and observed the Board met quarterly in accordance with its bylaws. In addition, the board minutes reference financial activity relating to the CACFP fund. There were no prior year audit findings requiring corrective action and updates to the Board.

Comment: No exceptions were found as a result of this procedure.

Bank Reconciliations

Obtained and inspected one month's bank reconciliation for each bank account. Observed bank reconciliations were reconciled within two months of the related statement closing date and included evidence they had been reviewed by a member of the Board.

Comment: No exceptions were found as a result of this procedure.

Collections

The Organizations deposits are mainly EFT (Electronic Fund Transfer). There is one deposit site and there are no cash collections.

Comment: No exceptions were found as a result of this procedure.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

Selected two months of non-payroll disbursements and noted employee duties are properly segregated and transaction are properly authorized. Disbursement transactions were properly supported by invoice or an approved contract. An outside accountant handles the recording and reporting of transactions.

Comment: No exceptions were found as a result of this procedure.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

The Organization has one credit card with five (5) authorized users. Obtained two months of credit cards statements. Verified sufficient documentation supported transactions and all transactions were for the business/public purpose of the fund. Observed statements along with supporting documentation were reviewed and approved by a member of the Board.

Comment: No exceptions were found as a result of this procedure.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

Obtained a listing of all travel reimbursements for the audit period. Determined that the reimbursement rate was no more than the rate established by Louisiana Travel Guide authorized by the oversight agency. Selected two months of travel reimbursement transactions and examined the related expense reimbursement forms which documented the business/public purpose. Documentation to support the business/public purpose was on file to support all transactions.

Comment: No exceptions were found as a result of this procedure.

Contracts

Obtain from management a listing of all agreements/contracts for professional services, materials and supplies that were initiated during the fiscal period. Determined all contracts were approved by the oversight agency during the Organization's budget approval process. Verified payments made for professional services in the two test months selected for testing were made in accordance with terms and conditions of the contract.

Comment: No exceptions were found as a result of this procedure.

Payroll and Personnel

I selected two pay-periods during the fiscal year and verified that employees were paid the authorized rates as approved by the oversight agency in the budget. In addition, I examined attendance and leave records for the selected payroll transactions and determined time and attendance for employees in my test months were properly approved by the supervisor.

Comment: No exceptions were found as a result of this procedure.

Ethics

Comment: Not Applicable

Debt Service

Comment: Not Applicable

Fraud Notice

Comment: No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

Comment: No exceptions were found as a result of this procedure.

Sexual Harassment

Comment: Not Applicable

I was engaged by **Weese Providers Corporation** 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 applicable standards of *Government Auditing Standards*. I was 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 those C/C areas identified in the SAUPs. 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 **Weese Providers Corporation** 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

Collins CPA

Collins CPA Accounting & Consulting Services LLC
New Orleans, Louisiana
March 29, 2026